REGISTERED No. 61—1871.

The Bombay Gazette.

No. 7,242.—New Series. BOMBAY:—THURSDAY, APRIL 25, 1872. Subscription in Advance { For a Year .....Rs. 42 / For Six Months..Rs. 24 } Including Postage.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Gazette*, in advance, for Town and Country, are now on the following reduced scale:—

One Year, in advance	Rs. 42
Half Year "	" 24
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One Month "	" 5

For a Weekly Subscription, in advance, of Rs. 1-8-0, the *Gazette* is now delivered each morning at any address in town, or posted free to any address Up-country.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
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or line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First Insertion	6 As. per Line.
Second do	4½ " "
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In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

Domestic Occurrences: Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship SATTARA, 1,327 Tons, 200 H.P., Commander J. J. Ballantine, will be despatched on SATURDAY, the 4th May 1872, at 4 P.M.

Leave Bombay	May 1872.	Leave Tuticorin	May 1872.
" Ratnagherry	5	" Colombo	13
" Vingorla	5	" Galle	14
" Carwar	6	" Negapatam	17
" Mangalore	7	" Madras	19
" Cannanore	8	" Coconada	22
" Tellicherry	8	" Vizagapatam	22
" Calicut	9	" Bimlipatam	22
" Beypore	10	" Gopalpore	22
" Cochin	10	" False Point	24
" Alleppy	11	Arrive CALCUTTA	26

Affords the most expeditious and economical for Passengers for the Neilgherrie District, Bangalore, and Madras, who can land at Calicut or Beypore and proceed from thence by rail. Passengers for Calcutta can take the same route, picking up the steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The Steam-ship ETHIOPIA, 1,132 Tons, 200 H. P., Commander T. Sanders, will be despatched on FRIDAY, the 26th April 1872, at noon.

Leave BOMBAY	April 1872.	Leave BUSSORAH	May 1872.
Arrive Kurrachee	29	Arrive Fao	15
"	May 1872.	" Bushire	17
" Guadur	1	" Linga	20
" Muscat	3	" Bunder Abbas	21
" Bunder Abbas	5	" Muscat	23
" Linga	7	" Guadur	25
" Bushire	9	Leave Kurrachee	27
" Fao	11	Arrive BOMBAY	31
Arrive BUSSORAH	12		

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every FRIDAY from January 26th, at noon.

The Steam-ship KURRACHEE, 510 Tons, 120 H. P., Commander J. Gavin, will be despatched on FRIDAY, the 3rd May, 1872, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

LIVERPOOL, VIA SUEZ CANAL.

FIRST CLASS FARE.....Rs. 450
SECOND CLASS FARE..... " 300

THE steamer PETERSBURG, 1,609 Tons, A. Blair, Commander, will sail HENCE for LIVERPOOL about May 3rd, 1872, and has excellent accommodation for Passengers.

For Passages only, apply to the Undersigned, who will supply all information.

Plans of the Cabins can be seen in our Office.

JOHNSON & Co., Ship Brokers.

Nesbit Lane, Fort, Bombay.

The Steamer LEITH, 1,780 Tons, will follow about the 20th May.

LIVERPOOL, VIA SUEZ CANAL.

S.S. BELLONA, 1,913 Tons, 300 H.P.
(To leave on 10th May.)

THIS well-known and favourite Steamer (which passed the Canal inward on 7th inst.) will be DESPATCHED to LIVERPOOL on the above date. She has excellent and well ventilated accommodation for a large number of First-class Passengers, and carries a Doctor and Stewardess. Passage money Rs. 450, exclusive of Wines and Spirits, which, however, are obtainable on board. Further particulars can be obtained from Messrs. JOHNSON & Co., Ship Brokers, or from

WALLACE & Co., Agents.

Bomb y, 15th April 1872.

STEAM COMMUNICATION WITH RUSSIA, VIA SUEZ CANAL.

THE RUSSIAN STEAM NAVIGATION, TRADING, and ODESSA MAIL COMPANY have established a REGULAR SERVICE between ODESSA and BOMBAY.

In accordance with the above Notice, the Steam-ship NACHIMOFF, 400 Horse Power, 2,210 tons, Captain Fokrounoff, has left Odessa for Bombay, on the 23rd ultimo, and is expected here about the 25th instant. The Nachimoff will have quick despatch.

Cargo taken for Odessa, Constantinople, Aden, all Continental Ports in general, London and Liverpool.

Shippers to Russia are informed that from the 27th February 1871 a direct Goods Service by Rail has been established between Odessa, Moscow, and St. Petersburg at reduced rates.

For Freight and Passage apply to

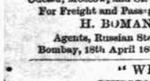
H. BOMANJEE, TOUCHE, & Co.,
Agents, Russian Steam Nav., Trading, and Odessa Ry Co.

Bombay, 18th April 1872.

"WILSON LINE."

LIVERPOOL, VIA SUEZ CANAL.

OTHELLO, 20TH MAY.



THIS Magnificent New Steamer, A 1 16 Years, 2,500 Tons Register, 270.0-Horse Power Effective, built expressly for the Indian Trade, will leave Bombay about the 20th May. The OTHELLO has splendid Cabin accommodation amidships, and a spacious and airy Saloon, 40 by 20 feet on the Upper Deck, with an overhanging Deck all round to secure a cycle of fine exercise. Everything has been done in the building of this Steamer for the comfort and health of Passengers. She is well ventilated, has a separate fitting Saloon for Ladies, with adjacent Sleeping Cabins, Bath Rooms, Smoking House, Piano, &c.

First Class	Rs. 500
Second Class	" 300

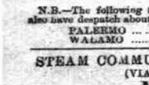
Early application for Passage should be made to

GRINDLAY, GROOM, & Co.

N.B.—The following Steamers of the WILSON LINE will also have despatch about the dates named:—

PALERMO .....About 20th April.
WALAMO ..... " 20th May.

STEAM COMMUNICATION WITH ITALY, (VIA SUEZ CANAL.)



ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. Rubattino & Co., GENOA. The regular Steamers leave

GENOA on the 24th, and BOMBAY on the 1st of each Month.

PASSENGER RATES.

Inclusive of all Transit Fees through the Suez Canal.)

To Aden	1st Class. £22	2nd Class. £15	3rd Class. £8
Suez	36	23	12
Port Said	38	24	9
Alexandria	39	25	9-10
Messina	50	34	14
Naples	50	34	14
Leghorn	50	34	14
Genoa	50	34	14
Marseilles (transhipment at Genoa)	52	35	14-10

Including Wines. Without Food.

Children under 2 years, free of charge.
Children not above 10 years, half fare.
Next Steamers from Bombay:—

PERSIA, on WEDNESDAY, 1st May 1872.
INDIA, on SATURDAY, 1st June 1872.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 30th September 1871.

CONSIGNEES of CARGO per Ship DOXFORD, arrived from Liverpool, are requested to send in DELIVERY ORDERS for signature, accompanied with BILLS of LADING, and TAKE DELIVERY of their respective GOODS from the Bundars.

OWEN & OKELL,
Agents ship Doxford.

S.S. BELLONA, FROM LIVERPOOL.

NOTICE TO CONSIGNEES.—We beg to notify the arrival of the above Steamer. The entire Cargo will be landed immediately, and Consignees are requested to SEND their DELIVERY ORDERS, accompanied by Bills of Lading, for our inspection and countersignature, and to TAKE DELIVERY without delay of their respective GOODS from the Custom House Bunder.

WALLACE & Co.,
Agents for Captain Power, s.s. Bellona.

Bombay, 22nd April 1872.

SHIPPING.

OVERLAND ROUTE.

On Monday, the 29th April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s S. S. MALTA, (1,942 Tons and 500 H.P.) Captain G. S. Brooks, will LEAVE for SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Messina, Naples, Leghorn, Genoa, Trieste, Venice, Odessa, Constantinople, Ancona, Marseilles, Havre, Liverpool, London and New York.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

GEORGE F. HENRY, Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Monday, the 6th May, at 3 P.M., from Mazagon.

THE P. and O. Co.'s S. S. ELLORA, (1,727 tons and 300 H.P.), Captain W. B. Hall, will be despatched as above, carrying H.M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before noon, on Saturday, the 4th May.

GEORGE F. HENRY, Superintendent.

"WILSON" LINE.

LIVERPOOL VIA SUEZ CANAL.

THE new S.S. PALERMO, 1,220 Tons Register, will have despatch on the 27th April, and has accommodation for a few First-class Passengers to Liverpool. She carries a Surgeon.

First Class.....Rs. 500.

Apply to

GRINDLAY, GROOM, & Co.

SALES BY AUCTION.

CRAWFORD AND COMPANY, 3, MARINE STREET, BOMBAY.

SALE OF SUPERIOR MOULMEIN TEAK LOGS, BOARDS, AND SCANTLINGS.

On WEDNESDAY next, the 1st May, at 3 P.M., Messrs. CRAWFORD and Co. will sell by Public Auction, at the Mazagon Dockyard, about 200 Tons of superior Moulmein Teak Logs, Boards, and Scantlings in small convenient lots to suit the requirements of purchasers.

FOR SALE ON COMMISSION.

A few dozen 2½ Tins Fresh Australian Butter guaranteed to be of very best quality, price Rs. 15 per dozen. Also, Medoc St. Julien and Lormont Clarets, price Rs. 10, 10 and 12 per dozen only per dozen. Moet and Chandons Champagne, quarts Rs. 30. An Addis' Patent Tonga nearly new, price Rs. 250.

CRAWFORD & Co.

Bombay, 25th April 1872.

MENESSE AND COMPANY.

THIS DAY THURSDAY, the 25th inst., Messrs. MENESSE and Co. will hold their usual Weekly Auction Sale at their Rooms, of a quantity of Grey, White, and Coloured Piece Goods, Twist, &c., &c.

13 Bales Grey Shirtings, 8½ lbs.
5 ditto Grey T. Cloth, 6 lbs.
4 Cases T. Red Prints.
5 ditto White Lappets.
2 ditto Coloured Sarries.
3 ditto very rich gilt and painted Bohemian Glassware, &c., &c.

On account of the underwriters—
1 Case Hardware.
6 ditto Iron Bedsteads.
3 ditto Brass do.
T S & Sons—B & S—2 Cases Matches, ex s.s. Palermo.
On account of the concerned—
On account and at the risk of Cumroodin Abdoolally, and by order of Messrs. Bell, Brandenburg & Co.—Liverpool.
CA—A C C—1-3—3 Casks Japanned Hooks and Hinges.
CA—B B & Co.—21-25—5 Casks Japanned Iron Padlocks with Keys.
11 Cases Glass Beads.
At 2 P.M., in the Apollo Bonded Warehouse—
4 Casks of Pork.

AUCTION SALE of the valuable Landed Property known as the Apollo House, situated at the junction of Apollo and Marine Streets, within the Fort of Bombay.

Messrs. MENESSE and Co. are instructed to sell by Public Auction, on the premises, on SATURDAY, the 27th day of April 1872, at 4 o'clock in the afternoon, the undermentioned valuable Landed Property:—

All that piece or parcel of land, with the two storied house, standing thereon, suitable for offices or shops, situated at the junction of Apollo and Marine Streets, within the Fort of Bombay, measuring 280 and four-ninths square yards, or thereabouts, registered in the books of the Collector of Bombay under Nos. 12 and 13, and in the books of the Collector of Assessment under No. 29, and bounded on the north side by a warehouse and office, on the south side by the junction of Apollo and Marine Streets, on the east side by Marine Street, and on the west side by Apollo Street.

For further particulars apply to the undersigned.

MENESSE & Co.

Bombay, 25th April 1872.

BRAGG'S VEGETABLE CHARCOAL OR PURE CARBON

IS ONE OF THE MOST EFFECTUAL PRESERVERS OF HEALTH

ever offered to the public. By its action in absorbing all impure gases in the stomach and bowels, it affords speedy relief in all cases of

ACIDITY, BILE, DYSPEPSIA, INDIGESTION, IMPURE BREATH, &c.,

and is invaluable in cases of, and is the best known preventative to, Yellow and other Fevers. It is largely used and recommended by all the highest medical authorities in England. Sold in Bottles by

J. L. BRAGG, 2, Wigmore St., Cavendish Sq., London.

Agents for Bombay Presidency,
TREACHER & Co., LIMITED.

LEA AND PERRINS' CELEBRATED WORCESTERSHIRE SAUCE.

Declared by Connoisseurs to be THE ONLY GOOD SAUCE.

Caution against Fraud.

The success of this most delicious and unrivalled Condiment having caused certain dealers to apply the name of "Worcestershire Sauce" to their own inferior compounds, the Public is hereby informed that the only way to secure the genuine, is to

ASK FOR LEA AND PERRINS' SAUCE,

and to see that their names are upon the *wrapper, labels, stopper and bottle.*

Some of the foreign markets having been supplied with a spurious Worcestershire Sauce, upon the wrapper and labels of which the names of Lea and Perrins have been forged, in order to give notice that they have furnished their Correspondents with power of Attorney to take instant proceedings against *Manufacturers and Vendors* of such, or any other imitations by which their right may be infringed.

Ask for Lea & Perrins' Sauce, and see Name on Wrapper, Label, Bottle, and Stopper.

Wholesale and for Export by the Proprietors, Worcester, Crosse and Blackwell, London, &c., &c., and by Grocers and Oilmen universally.

CAUTION,

STEEDMAN'S SOOTHING POWDERS,

for Children cutting their Teeth. Purchasers are requested to

BEWARE OF IMITATIONS

of this Medicine, and to observe, in every case, that the words "JOHN STEEDMAN, CHEMIST, WALWORTH, SURREY," are engraved on the Government Stamp affixed to each packet, without which none are genuine. Sold by all Chemists and Druggists in Bombay, in Packets.

BENTON AND JOHNSON,

MANUFACTURERS OF

GOLD AND SILVER THREAD

of every description for the

INDIA AND CHINA MARKETS,

Gold, Silver, and Tinsel Twists—Braids—Bullions, &c., &c., for Embroidering.

63, KING'S CROSS ROAD, LONDON.

GOLD LEAF, BEST QUALITY, 45s. per 1,000.

CARSON'S

ORIGINAL

ANTI-CORROSION PAINT,

PATRONISED BY THE QUEEN,

The British and Indian Governments.

It is extensively used for all kinds of Outdoor Works, as Iron, Wood, Stone, Brick, Compo, &c., &c., and stands

A TROPICAL SUN WITHOUT BLISTERING.

Lasting twice as long as common Paint.

Can be easily applied by any person, requiring simply to be mixed with Raw Linseed Oil.

White, Light Stone, Buff, Cream, and Portland Stone Colours, Lead, Chocolate, Reds, Oak, Purple, Brown, and Black. Greens and Blue.

WALTER CARSON & SONS,

La Belle Sauvage Yard, Ludgate Hill, London.

Caution.—All Casks bear the Trade Mark.

AGENTS FOR

THE ARCHIMEDEAN LAWN MOWER.

Particulars on application.

LAMPS! LAMPS!!

FOR

KEROSENE, PETROLEUM, & PARAFFIN.

WRIGHT AND BUTLER,

EXPORTERS AND MANUFACTURERS.

AMERICAN BURNERS AND FIXINGS.

PHOTOGRAPHS UPON APPLICATION.

Everything appertaining to this Trade.

Orders must be sent through an English House or accompanied by 60 days' draft.

BIRMINGHAM—NEW JOHN STREET, WEST.

PATENTEES OF "THE CELEBRATED "ECLIPSE."

NO CHIMNEY BURNER.

NEW ADVERTISEMENTS.

WANTED, a respectable EUROPEAN WOMAN, to accompany a Lady and Child to England in the middle of May.—Apply to J. H. L., care of

GRINDLAY, GROOM, & Co.

RS. 5 REWARD.—LOST, yesterday morning, between the Oriental Bank and Apollo Bunder, THREE DRAFTS on the BANK OF SCOTLAND. Any one bringing them to the *Bombay Gazette* Office, will RECEIVE the above REWARD. The Drafts, being at 6 months' sight, are of no use to any one but the Owner.

NOTICE.—A GENERAL MEETING of MEMBERS of the BOMBAY CIVIL FUND will be HELD in the TOWN HALL, on THURSDAY, the 2nd May 1872, at 5 P.M.

By order of the Trustees,

R. WEST,
Secretary, Civil Fund.

Bombay, Civil Fund Office, 24th April 1872.

CONTRACT.—HATHMATI CANAL.—The Executive Engineer for Irrigation, Guzerat, is prepared to receive TENDERS for the construction of certain MASONRY WORKS required for the HATHMATI CANAL, in the Prantej Talooka, of the Ahmedabad Collectorate.

The Contract comprises 35 separate Bridges, &c.

The Plans and Specifications may seen at the Office of the Executive Engineer for Irrigation, Ahmedabad, on the 29th and 30th Instant, or at any time at the Assistant Engineer's Office, Ahmadnagar (Zdar Territory.)

Copies of Specifications and Abstracts of Quantities may be obtained on payment of Ten Rupees.

Tenders, strictly conforming to 'Tender for Hathmati Canal Bridges,' &c., to be lodged with the Executive Engineer for Irrigation at Ahmadnagar on or before the 15th May 1872.

Ahmadnagar (Zdar Territory), 19th April 1872.

LIST of UNCLAIMED LETTERS that have accumulated in the Bombay GENERAL POST OFFICE, from 1st to 15th April 1872:—

Anderson, J. A., Asst Surgeon.	Rector, H.
Ardaseer Ratanjee.	Judge, A.
Biddle, G.	Ker, J.
Brassington.	Lloyd, C. D. C.
Burnell, S., Mrs.	Miaihi, P.
Burlow, J., Mrs.	McConnell, J.
Burgess, Captain.	McClean.
Biddulph, T. H. S.	Michell, Mrs.
Barnett, W. F., Dr.	Mouat, J., Dr.
Cadwalder, Captain.	Nowrojee Maneckjee.
Chambers, A.	Nixon, C.
Clarke, J.	Palunjee Nusserwanjee.
Crawley, M. B. S.	Preston, K. W.
Dixon & Co.	Payne, E. P.
Dixon, H. H.	Ross, R.
Dawson, H.	Robinson, J.
Emmerton, E. A.	Robertson, A. W.
Eden, J.	Simonds, R. S., Major.
Framjee H., & Co.	Streeker, J.
Freeman, H. C. & Co.	Stephens, J. G.
FitzGeorge, A. C. F.	Travers, Col.
Gordon, (Dr.	Taylor, G. J.
Gordon, J. H.	Thorpe & Co.
Gawinan, Thos.	Wolfsz, L.
Gillan, R. H.	Wetherell, F. G., Mrs.
Hill, Lieut.-Col.	Wilson & Co.
Hoare, Miller, & Co.	Wylie, J. A.
Hanson, R.	Xavier, J. N.
Harvey, Captain.	Y-ung, Miss.
His Highness Prince Azim Jhar	Young, A.

Bombay General Post Office, 24th April 1872.

ARTIST'S' MATERIALS,

MANUFACTURED BY

WINSOR AND NEWTON.

Detailed Catalogues on application to the Agents,

TREACHER & Co. (Limited).

HOPE HALL HOTEL, MATHERAN—Mr. P. MENDOSA, the Proprietor of the Hope Hall Hotel begs to announce to the Ladies and Gentlemen, that he has RE-OPENED the Hotel, which is so well known for its excellent accommodation.

Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

The terms of the Charges are reduced.

Middle Cross Road, Louisa and Alexandra Points.

Wills' Celebrated Bristol

TOBACCOS;

Bird's Eye, Latakia,
Cut Cavendish, Smoking Mixture.

Per Tin, Cash, Rs. 1; Credit, Rs. 1-2.

TREACHER & Co. (Limited).

ROWLAND AND CO., SADDLERY AND HARNESS ESTABLISHMENT 19, MEADOW STREET AND RAMPART ROW, (Next Door to Jaffer Sulliman's Bazaar,) BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS, HORSE CLOTHING, SADDLE CLOTHS, HUNTING, RIDING and DRIVING WHIPS, always on hand.

ORDERS promptly attended to, and the repairs of Saddlery, Harness &c., carefully executed.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

LAMPLOUGH'S PYRETIC SALINE,

BY the simple addition of water, makes a most delightful invigorating Drink, that gives instant relief in Headaches or Bilious Sickness, and quickly cures the worst form of Erupt ve or Skin complaints. The various diseases arising from climatic causes, Constipation, the Liver or Blood impurities, Inoculation, breathing air infected with Fever, Measles, or Small-Pox, are CURED and FREQUENTLY PREVENTED BY ITS USE.

Sold by most Chemists in the United Kingdom, and the Maker, in Patent glass stopper Bottles at 2s. 6d., 4s. 6d., 11s., and 21s.

Special Agents,

Messrs. ALDRIDGE, SALMON, & Co.,

Who will be kept constantly supplied by the Manufacturer with Shipments for Sale to the Trade.

SUPERIOR LONDON-MADE BRUSHES.

CLOTHES, HAT, NAIL, with [illegible] handles, with Bone or Satin-wood backs, from, cash, Rs. 1-4 to, credit, from, cash, as. 14 to, credit, Rs. 2-8.

FLESH, of various stiffnesses, from, cash, Rs. 1-4 to, credit, from, cash, Re. 1 to, credit Rs. 3.

SHAVING, of Hog or Badger Hair, from, cash, Rs. 1-4 to, credit, from, cash, as. 10 to, credit Rs. 10.

HAIR, with Ivory, Rosewood, or Satin-wood backs, from, cash, Rs. 1-12 to, credit, from, cash, cash, as. 10 to, credit Rs. 30.

TOOTH, with wired and indestructable cemented backs, from, cash, as. 10 to, credit Rs. 8 per dozen.

TREACHER & Co. (Limited).

NOTICE.—The Undersigned, MANOCKJEE EDULJEE, surviving Partner of the late Mr. Jamsetjee Muncherjee, who was the sole Successor to the late Mr. J ms Barron in the business of repairing Watches, Clocks and Chronometers, and the Undersigned, PIROZSHAW RUTTONJEE, Assistant to the firm of Jamsetjee Muncherjee, beg to inform the Public that from the 1st of March 1872, they, in partnership together, have commenced to carry the business of repairing and mending Watches, Clocks and Chronometers in the same premises No. 638, Bora Bazar Street, on their own account, under name or style of JAMSETJEE MUNCHERJEE.

The Undersigned possess TESTIMONIALS from European gentlemen testifying to the knowledge and experience they have in the art of repairing, cleaning, and mending Watches, Clocks, and Chronometers, and thanking the Public for the patronage and support they accorded to the firm of Jamsetjee Muncherjee for many years, they solicit a continuance of the same, and assure their Customers and Friends that they would strive to deserve such patronage.

MANOCKJEE EDULJEE.
PIROZSHAW RUTTONJEE.

Bombay, 1st April 1872.

CAUTION.—To SHIP CHANDLERS, OIL, PAINT, COLOR and VARNISH DEALERS, PAINTERS, COACH BUILDERS, &c.—Whereas it has been discovered that OILS, PAINTS, COLORS and VARNISHES are being openly SOLD and exposed for SALE in the Bazaars of Bombay with forged imitations of the Celebrated Brand and Trade Mark of BLUNDELL, SPENCE & Co., of Hull and London, in England, and that their empty packages are refilled with spurious and worthless goods, and so exposed and sold with intent to deceive and prejudice their name and reputation, NOTICE is hereby given, that any persons found dealing in selling or exposing for sale, or any persons buying such goods, or any person manufacturing or making such imitations of their trade mark, labels or capsules, make themselves liable to prosecution, and will be forthwith prosecuted according to law.

BLUNDELL, SPENCE, & Co.

Bombay, 1st February 1872.

CHLORALUM, THE NEW DISINFECTANT.

MESSRS. R. L. SOUTHERN & Co. have the pleasure of drawing the attention of Steam Ship Companies, Owners, Masters and Agents of Vessels generally, to the following:—

THE CHLORALUM COMPANY have just received official notification from the Board of Trade that it has been decided to substitute CHLORALUM for the Solution of Chloride of Zinc at present included in the Scale of Medical Stores published by the Board in pursuance of the Merchant Shipping Act of 1861.

Chloralum can now be obtained in any quantity from Messrs. D. S. KEMP & Co., or of R. L. SOUTHERN & Co., who will supply copies of the Chloralum Review and various Notices in THE LONDON JOURNALS on application.

Forbes Street, Bombay.

FOR SALE,

INDIA TO ENGLAND BY THE LEVANT AND THE DANUBE.

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Also a large quantity of that beautiful soft and absorbing material Oxford Cloth, likewise Spun Silk, Silk and Wool, Striped and Check Flannels, and best French Cambric of all the newest designs and latest Patterns.

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Best Black Dress Hats, Drab Shell, hard and soft Felt cricketting Hats and Caps, in a variety of shapes.

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Portmanteaus solid leather, Overland Trunks, Tin Boxes, Ladies' Tin and Wood Dress Boxes, Courier Bags, Rugs, and Scotch Mauds, Leather Straps, &c., &c.

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GRANT ROAD THEATRE.

A GREAT TREAT FOR A FEW NIGHTS ONLY.

THOSE TALENTED ENGLISH COMEDIANS,

MR. AND MRS. BENNEE,

NEE

Miss FANNY RAYNOR,

Will have the honour to appear in Bombay, for the First Time, on

SATURDAY, 27TH APRIL,

In the following attractive Programme, being probably one of the lightest and more varied entertainments ever offered to the Bombay Public.

The Performance will commence with the Sparkling Comedietta played at the ST. JAMES' THEATRE, London, for 150 NIGHTS, and entitled,

A HAPPY PAIR,

Mrs. HONEYTON—Miss FANNY RAYNOR,
Mr. HONEYTON—Mr. W. BENNEE.

To be followed by the great Balcony Scene from Shakespeare's

ROMEO and JULIET,

As played by them in Calcutta last year and elsewhere.

"SEE CRITIQUES APPENDED."

The whole to conclude with the Comic Entertainment written by J. B. Buxton, of the Haymarket,

SNAPPING TURTLES,

OR

MATRIMONIAL MASQUERADING.

CHARACTERS.

Mr. Timothy Tantalus Timms	Mr. W. Bennee.
Mrs. Matilda Timms	Miss Fanny Raynor.
Rev. Hon'ble FitzFlpkins (a West End Swell)	Yaw-Yaw, Esq. Miss Fanny Raynor.
Miss Arabella Dicaway, (a gushing young lady)	Mr. W. Bennee.
Mrs. O'Blarney, (an Irish steeplechaser)	Miss Fanny Reynor.
Sober Sam, (a tee-to-taller)	Mr. W. Bennee.

FULL PARTICULARS IN PROGRAMMES.

CRITIQUES.

Mr. W. Bennee sustained the part of Romeo, the lovesick, despairing youth, with his accustomed ability, and gave unbounded satisfaction to the audience. Miss Fanny Raynor played Juliet to perfection—her elocution was faultless, and her conception of the part admirable. We have never seen her to greater advantage than in the Balcony Scene, and that in which she drinks the sleeping potion supplied to her by Friar Lawrence.—*Port Elizabeth Advertiser.*

The acting of Miss Raynor and Mr. Bennee is first class. —*Port Elizabeth Telegraph.*

Mr. Bennee and Miss Raynor, in the love passages together, played with excellent feeling and fine effect. The parting between Romeo and Juliet, after the former had been order'd into exile, was really splendid in point of acting, and produced profound emotion among the audience. Miss Raynor, too, in her subsequent interview with Friar Lawrence, displayed with gushing eloquence the young wife's love.—*Eastern Province Herald.*

If anything were wanting to prove to the Olympic management that good actors and good acting always bring their due reward, even in a place like Calcutta, in wet-fulled houses and appreciative audiences, Saturday night must have set the question finally at rest. The audience on that occasion was, without doubt, one of the best we have seen since the opening night. Miss Fanny Raynor and Mr Bennee made a capital choice in selecting so popular and so del ghtful a play as the "Lady of Lyons" for their first appearance before a Calcutta audience. It is long since the readers have had a treat, and a call twice before the curtain during the progress of the play showed how the efforts of these two artists were appreciated. We have seen Miss Fanny and Fanny Kemble over and over again as the "Lady of Lyons," but it would be unfair to Miss Fanny Raynor to judge her by such a standard of excellence. This much we can say however, that as a "Star," in the general acceptation of the term, Miss Fanny Raynor will hold her ground anywhere. Her voice and appearance are both prepossessing, and in the impassioned scenes—more especially in that where she discovers that Melnotte is not the Prince—she displayed the feeling of a true artist, and in every passage of tender pathos, or fine expression, she uses a musical voice, and a graceful stage movement. Her elocution is perfect, and in scenes of much pathos, her acting is at once powerful and impressive. In the cottage scene, where she upbraids her husband for deceiving her, her outbursts of passion, controlled by strong emotion, fairly riveted the audience. Mr. Bennee's *Claude Melnotte* was also a meritorious performance. He has all the essentials physically of a good actor, and is, moreover, a perfectly natural actor. There is no rant or tearing a passion to tatters; on the contrary his action and speech are both chastely, subdued and always distinguished by discrimination.—*Indian Daily News.*

CHINA TRADERS' INSURANCE COMPANY (Limited).—NOTICE.—In conformity with the SPECIAL RESOLUTIONS adopted and confirmed at the EXTRAORDINARY MEETINGS of SHAREHOLDERS held on the 1st and 15th instant, altering Clauses Nos. 130, 131, 132, and 133 of the Articles of Association (such changes to take effect from 1st November 1871), the Net Profits of the Company will from that date, be DISTRIBUTED as follows, viz.:—

TWO-THIRDS (⅔) to all Contributors, whether Shareholders or not, in proportion to the net amount of Premia contributed by each.

ONE-THIRD (⅓) to Shareholders generally, according to the number of Shares held by each.

EWART, LATHAM, & Co., Agents.

IN the HIGH COURT of JUDICATURE at BOMBAY.—Ordinary Original Civil Jurisdiction.

Suit No. 268 of 1871.

MUNCHERJEE CURSETJEE DORIAWALA, of Bombay, Parsee, residing at No. 83, Syed Abdool Rahiman Street, in the Island of Bombay, outside the Fort.....Plaintiff.

vs.

BYRAMJEE HORMUSJEE MAMA and EDULJEE HORMUSJEE MAMA, both of Bombay, Parsees, residing at No. 109, Bazaar Gate Street, within the Fort of Bombay.....Defendants.

Pursuant to the Decree made in the above Suit and bearing date the 21st day of April, One Thousand Eight Hundred and Seventy-one, the following immoveable PROPERTY will be SOLD by PUBLIC AUCTION, before C. P. COOPER, Esquire, the Commissioner of the High Court, at his Office, in the Court House, on WEDNESDAY, the First day of May, One Thousand Eight Hundred and Seventy-two, at the hour of One o'clock in the afternoon—All the Estate and Interest of the above-named Muncherjee Cursetjee Doriawala, Byramjee Hormusjee Mama, and Eduljee Hormusjee Mama, or any of them, in all that piece or parcel of LAND, containing by admeasurement eighty-four and four-ninths of a square yard, be the same a little more or less, situated in Bazaar Gate Street, within the Island of Bombay, together with the house and premises standing thereon, and assessed by the Collector of Municipal Taxes under No. 103, and by the Collector of Land Revenue

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

WEDNESDAY AFTERNOON.

MAZAGON and Port Canning shares were inquired for at rates quoted. Bank of Bombay and Mofussil Press shares closed firm. Government Paper steady.

BOMBAY BILL AND STOCK LIST.

BANKS.

No. of Shares	Nomi. value ₹ sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	4 p.ct.	Agra Bank	89
22,000	1,000	all	6 p.ct.	Bank of Bengal	1,4[illegible]0 nl.
10,000	500	all	5 p.ct.	Do of Bombay New ...	735
30,000	500	100	5 p.ct.	Do 2nd Res. Issue ...	722
15,250	1,000	all	5 p.ct.	Do of Madras ...	1,300
10,000	250	all	6 p.ct.	Chartered Mercantile Bk. of L. & China ...	265
40,000	281	all	12 pct.	Hong. & Shanghai Bank	410 nl.
40,000	200	all	Nil.	Chartered Bk. of L. & C..	146
57,000	200	125	Nil.	National Bank of India..	94
10,000	250	all	12 do.	Oriental Bank ...	500

RAILWAY COMPANIES.

.....	£20	21[illegible]-3-0	p.c.	G. I. P. Railway Consolidated Stock ...
.....	£20	10[illegible]-1-5	do.	Do. New £20 Shares .....
.....	£20	13[illegible]-10-2	do.	Ditto ...
.....	£100	1,000	do.	B B. & C. I. Railway Co.
.....	£13	19[illegible]-5-1	do.	Do. New Shares ...

238		£20	21[illegible]-3-0
128		£20	10[illegible]-1-5
		£20	13[illegible]-10-2
1,125		£100	1,000
225		£13	19[illegible]-5-1

EXCHANGE.

On	Terms.	Rate.
London	At sight	1s. 10 3d.
London Banks ...	6 months' sight ...	1s. 11 5/16d.
Do. Credits ...	6 Do. do. ...	1s. 11 7/16d.
Do. Documents ...	6 Do. do. ...	1s. 11 9/16d.
Calcutta	At sight	100 d.
Do.	30 days' sight	100
Do.	60 Do. do. ...	99
Madras	At sight	100
Do.	30 days' sight ...	99
China	60 Do. do. ...	221

PRICES OF BULLION, &c.

Sovereigns, each	Rs. 10-7 to 10-8
Bank of England Notes	10-12
Carolus	290
Mexican Dollars	222
Five Franc Pieces	203
Bar Silver	10[illegible]
Gold Leaf	16-6
Bar Gold 10 oz. English 100 touch	16-9 9
AustralianGold ... 100 touch	16-9
Government Securities	5 per cent.
Mercantile Bills	6 ,,

GOVERNMENT SECURITIES.

Five-and-a-half per cent	113
New Transfer Loan of Four & half per cent. of 1872 ...	104
Four per cent	100 to 101
Four & half per cent. (Public Works Loan)	105
Five per cent Debenture Loan, 1866-67	103
15 years' Debenture Loans	100
10 years' do. do.	105
5 years' do. do.	103
Six per cent Municipal Loan House Rate	112
Do. Do. Market Rate	112
New French Loan 5 per cent (2 f. 50 c.) of 1871 ...	90
New French Loan (fully paid-up)	90
Paris Municipal Loan (Debenture Rs 117) per Bond. 87	

CALCUTTA.—20TH APRIL.

The following transactions were reported :—

In Government Securities—

4 per cents at Rs. 100 and 100-2, and small sums at Rs. 100-4 to 100-6.

4½ per cents of 1872, heavy amounts at Rs. 103-8, and sums of Rs. 25,000 and under at Rs. 103-9 to 103-10.

5) per cents, large amounts at Rs. 111-12.

In shares—

Bank of Bengal shares upwards of 70 at Rs. 1,460, and a few, late in the afternoon at Rs. 1,465.

National Bank shares, a small number at Rs. 95.

East Indian Railway Stock, at Rs. 252[illegible] per £20.

Oudh and Rohilcund Railway Stock at Rs. 113[illegible] per £10.

Scinde Punjab and Delhi Railway Stock at Rs. 228[illegible] per £20.

BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.

Approximate Return of Traffic for the Week ending 20th April 1872.

Open 349[illegible] Miles.

	Rs.	a.	p.
Coaching ...	49,872	6	1
Merchandize ...	98,909	10	4
Earth Trains ...	1,162	9	0
Electric Telegraph ...	598	8	0
Total Rs. ...	150,542	8	5

Corresponding week in April 1871.

Open 312 Miles.

Coaching ...	41,096	1	6
Merchandize ...	119,050	10	10
Electric Telegraph ...	448	8	0
Total Rs. ...	160,604	4	4
Decrease ...	10,091	11	11

SHIPPING.

DAILY FREIGHT REPORT—24TH APRIL.

London ...	Cotton ...	No ship.
	Cassia ...	
	Seeds ...	
Liverpool	Iron Ships Cotton ...	£2 5s. 0d. to £2 7s. 6d.
	Wooden Ships ...	£2 5s. 0d.
	Myrabolns & Coir bills	£1 10s. 0d.
	Seeds ...	£1 10s. 0d.
Havre ...	Cotton ...	£2 17s. 6d.
	Coffee ...	
Overland ...	Steamers ...	£2 15s. 0d. to £3
Liverpool via Suez Canal		£1 17s 6d. to £2 0s. 0d.
China ...	Steamer Cotton ...	Rs. 7 to 8 per bale.
	Opium ...	Rs. 25 to 30 per chest
	Sailing Ships ...	Rs. 4 per bale nominal
Calcutta ...	Salt ...	Rs. 4 0 0 per ton
Calcutta to Bombay ...		Rs. 20 and Calcutta Port charges
Mauritius ...		Nothing doing.

ARRIVALS.

April	Vessel.	Commander.	From
21	Nubia (s) ...	Farquhar ...	Sydney, March 26.
	Elbona (s) ...	Hall ...	Hongkong, March 21.
	Sir J. R. Carnac (s).	McNabb ...	Goa, April 21.

DEPARTURES.

April	Vessel.	Commander.	Destination.
21	Augusta ...	Raynes ...	Liverpool.
	Darby (s) ...	Lanuhan ...	Mangalore & Tellicherry
	Peniedi (s) ...	Buchanan ...	Rangoon.
	Corinna (s) ...	Dryden ...	Carwar.

The following vessels obtained their port clearances yesterday :—

Ship Pelwan, Scott, to Calcutta.

Ship Charles Buckland, Nacoda, to Chittagong.

The steamer Sir J. R. Carnac, to the Coast and Goa, was entered out for loading yesterday.

HOOGHLY.

April	ARRIVALS.		
20	Sumatra (s) ...	Anderson ...	Suez, March 29.
	Fenella (s) ...	Williams ...	London, Feb. 18.
	Emblehope (s) ...	Jos ...	London, Feb. 24.
	Calcutta ...	Hamilton ...	Liverpool, Dec. 15.
21	Kangaroo (s) ...	Barlow ...	Bombay, April 9.
	Calumet ...	Kezer ...	Singapore, March 29.
	Northumberland ...	Sandrais ...	Moulmein, March 27.

MADRAS.

ARRIVALS.

[illegible]

FROM LONDON.

Roodee, 40 cases claret, Payne & Co.

Durby (s), 5 bales, portwine, N. J. Moolla.

Elgin (s), 5 packages hardware, Nowrojee and Burjorjee Wadia & Co.

Petersburg (s), 50 boxes candles, Spencer, Shaw & Co.; 50 bundles hardware, 5 bundles garden spades, and 5 casks tallow, Rustomjee Sorabjee & Co.; 5 bales printing paper, Bhicoo Sazba & Co.

Palermo (s), 2 cases hardware, Nesservanjee and Burjorjee Wadia & Co.; 50 hhds. tar, and 160 casks China clay, Heptoola Allybhoy.

FROM GENOA.

Persia (s), 1 case corals, value of Rs. 4,300, H. Bomanjee, Touche & Co.

FROM BORDEAUX.

Persia (s), 100 cases brandy, Pochajee Framjee & Co.

DAILY EXPORTS—24TH APRIL.

FOR LIVERPOOL.

Hannah Law, 433 bales cotton, A. Blaschreck & Co.; 150 bales cott n, H. Bomanjee, Touche, & Co.; 20 bales cotton, Ocmedrum Pittamber; 500 bales cotton, Lawrence & Co.

Mabel, 1,000 bales cotton, Hall Brothers.

Helen Scott, 270 bales cotton, H. Bomanjee, Touche & Co.; 100 bales of cotton, Grendon, Tippet & Co.; 2,500 bales cotton, Ishcke, Steuart & Co.

Whitburn (s), 4,500 bundles coir yarn, V. Soondercass.

Celia (s), 30 bales cotton, Poonja Gumrajeet; 32 bales hemp rop, Thakoorsey Soondercass; 70 bales cotton, H. Bomanjee, Touche & Co.; 3 bales cotton, Lawrence & Co.; 5 bales goat hair, Urjun Framjee; 17 bales cotton, Vithaldass Nagraj.

Palermo (s), 3,000 bundles coir yarn, Soondercass Mooljee; 80 bales cotton, Hury Dhuramsey; 25 bales cotton, Parpia Natha; 200 bales cotton, C. Mcdonald & Co. 151 bales cotton, Guldium & Co.; 36 bales cotton, Obaya Chapsey; 3 bales hemp, Shamjee Narranjee & Co.; 250 bales hemp, Heerachund Cursanjee; 100 bales cotton, H. Bomanjee, Touche & Co.; 20 bales cotton, Hurry Dhurumsey.

European (s), 100 bales cotton, Goculdass Shamjee; 100 bales cott n, Namabhoy Vurjevandass.

Elgin (s), 50 bales wool, Nursey Megjee; 60 bales cotton, Heerjee Runchoodass; 32 bales cotton, Mooljee Heerjee; 15 bales hemp, Dossabhoy Merwanjee & Co.; 120 bales cotton, Bhawan Ramjee.

Petersburg (s), 50 bales wool, Bhanjee Canjee.

FOR LONDON.

Timmo (s), 36 bales hides, Cassumbhoy Nanjee; 25 casks Tallow, Tyebjee Currimbhoy; 107 cases oilmanm, Forbes & Co.; 25 packages senna leaves, Heerachund Cursanjee; 6 bales hides, Shair Mamod Futtey Momed; 25 bales hides, Ahmedbhoy Habibhoy; 8 cases false mace, Gopal Jairam.

FOR VENICE.

Malta (s), 50 bales cotton, G. Pigg & Co.

FOR PORT SAID.

Persia (s), 24 bales hides, Mohamed bin Sullaman.

FOR MARSEILLES.

Persia (s), 3 0. bales cotton, E. Spinner & Co.

FOR GENOA.

Persia (s), 1 bale cotton, 24 casks castor oil, Volkart Brothers

FOR MALTA.

Malta (s) 94 bags pepper, and 10 cases ginger, R. B. Hobbs

SALES AND PURCHASES.

PIECE GOODS.—Since the date of our last report there has been no change worth noticing than a little excitement in 8[illegible]-lbs Grey Shirtings, in which a large business is now being done, with prices in favour of holders. The up-country demand continues in the very dull position we noticed a few days ago, but considerable purchases are being effected in Bleached Mulls, Dorias, and Tanjibs, at prices having an upward tendency. With regard to the future prospects of remainder of the week, we have every reason to believe, as most of the holders are indifferent sellers, that there is no chance for the business to be on the average scale. The following sales are reported to have been made by European firms yesterday :—

PIECE GOODS.

					Rs. A. P.
500	pieces	Grey Shirtings	40 inch 39 yds.	7 lbs.	4 12 6
500	,,	,, ,,	40 ,, 39 ,,	7 lbs.	4 12 6
1,000	,,	,, ,,	40 ,, 39 ,,	7 lbs.	4 11 6
3,000	,,	,, ,,	40 ,, 39 ,,	8[illegible] lbs.	5 9 6
1,000	,,	,, ,,	40 ,, 39 ,,	8[illegible] lbs.	5 9 6
500	,,	,, ,,	40 ,, 39 ,,	8[illegible] lbs.	5 9 0
750	,,	,, ,,	40 ,, 39 ,,	8[illegible] lbs.	5 9 3
2,500	,,	,, ,,	40 ,, 39 ,,	8[illegible] lbs.	5 8 6
1,500	,,	,, M'pollams (fine)	32 ,, 24 ,,	3 lbs.	2 3 0
1,000	,,	,, ,,	32 ,, 24 ,,	3 lbs.	2 2 6
300	,,	W. M. Stripes	40 ,, 10 ,,		3 3 0
240	,,	W. G. Prints (to arr.)	33 ,, 25		4 9 6
300	,,	W. Mulls	40 ,, 20		2 3 0
300	,,	,, ,,	40 ,, 20		2 7 0
300	,,	,, ,,	40 ,, 20		2 10 0

COTTON.

100	candies	New Akote (ready)	...	Rs. 280
75	,,	,, Sawg. Dharwar ,,	...	,, 293
25	,,	,, Julgaum ,,	...	,, 271
150	,,	,, Dhollera ,,	...	,, 267
50	,,	,, (without scl.)	...	,, 264
75	,,	,, M. G. Neriad ,,	...	,, 272

YARNS.

52	bales	Mulc Twist, No. 40 ...	...	...As. 11[illegible] to 11[illegible]	per lb.
15	,,	,, ,, 40 ...	...	... ,, 12	,,
20	,,	,, ,, 40 ...	...	... ,, 12	,,

BOMBAY GOVERNMENT TELEGRAPH OFFICE—24TH APRIL, P.M.

Latest dates from United Kingdom.

Via Russia, 23rd April, 6-25 P.M., Greenwich time. Time in transit, 17 hours 15 minutes.

Via Red Sea, 24th April, 1-5 P.M., Greenwich time. Time in transit, 2 hours 5 minutes.

Latest dates from Continent of Europe.

Via Russia, 24th April, 12-17 P.M., Greenwich time. Time in transit, 1 hour 23 minutes.

Via Red Sea, 24th April, 11-19 A.M., Greenwich time. Time in transit, 3 hours 43 minutes.

Latest dates from America.

Via Red Sea, 24th April, 2-50 A.M., Greenwich time. Time in transit, 5 hours 48 minutes.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 23rd to 9 P.M. of the 24th April is as follows :—

	To Bombay.	Max.	Min.
From	Calcutta ...	5 22	0 51
,,	Kurrachee ...	1 19	0 5
,,	Madras ...	5 5	0 13

TELEGRAPH LINE REPORTS.

KURRACHEE, 24th April, 9 P.M.—Latest dates from United Kingdom, via Russia, 23rd April, 7-37 P.M. From Continent of Europe, via Russia, 24th April, 12-17 P.M.; via Turkey, 23rd April, 3-3 P.M. Cable right to Fao; Turkish line right to Pera; Persian line right to London.

MILITARY.

ARRIVALS.—APRIL 24.

Stock, Captain, Bombay Sappers, on leave, from Kirkee.

Parr, Staff Surgeon, Bombay British Medical Department, on leave, from Neemuch.

Taylor, Lieutenant General, Bengal Staff, on promotion, from Lucknow.

Harvey, Lieutenant, Bengal 5th Lancers, on leave, from Lucknow

Parsons, M jor, Bengal Staff Corps, on leave, from Loodiana.

DEPARTURES.—APRIL 24.

Mackenzie, Lieutenant, 106th Bengal L. I., on leave, to Deolalee

Wilson, Vety Surgeon, 3rd (King's Own) Hussars, on leave to Matheran.

Awdry, Lieutenant, Royal Engineers, on duty, to Madras.

Loudon, Sub-Lieutenant, 109th Regiment, on duty, to Poorkee.

POONA DIVISION ORDERS.

BY MAJOR-GENERAL J. T. GRANT, C.B., Commanding Poona Division of the Army.

Poona, 22nd April, 1872.

The undermentioned officers have obtained leave :—

68th Foot.—Capt. Kay, for 60 days from the 14 h inst., on privilege leave.

11th Regt. N. I.—Lieut.-Colonel Thatcher, for 30 days from the 11th inst., on privilege leave.

Poona, 23rd April, 1872.

At the recommendation of the Depy. Inspr. Genl. of Hospls., British Medical Service, Staff Asst. Surgn. Saunders is directed to do duty wi h the 66th Regt., and Staff Asst. Surgn. Molloy with the 68th Regt., until further orders.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Calcutta, 18th April 1872.

With reference to G. G. O. No. 331 of 1872, Maj-Genl. Alexander Macdonell, C.B., H. M.'s service, having reported his arrival in India, is posted to the Allahabad Division.

The six months' general leave to visit Simla, granted to Lt.-Col. T. Pierce, S. C., Station Staff at Moradabad, by G. O. C.C. 23rd ult., p. 126, is cancelled at his own request.

Maj. B. M. Deane, 2nd Batn. 19th Foot, is permitted to proceed to Bombay, in view to joining the Personal Staff of Sir P. Wodehouse, nominated Govr. of that Presidency.

The services of Capt. F. W. Crohan, Genl. List, Inf., having been replaced at the disposal of the C.-in-C. by G. O. No. 314 of 1872, that officer is attached to the 7th N. I. for duty, and directed to join.

With reference to G. G. O. dated 30th March 1872, Dy. Inspr. Genl. of Hospls. C. M. Smith is posted to the Agra Circle of medical superintendence, and Offg. Dy. Inspr. Genl. of Hospls. J. P. Walker, M.D., to the Allahabad Circle.

The following order is, with the sanction of Govt., confirmed :—

Cachar Column Loshai F. F. Order, dated the 9th Feb. 1872, appointing Lt. G. J. Hare, Qr.-mr. 22nd N. I., to act as Sub. Asst. Commsy. Genl., with the Column, in addition to his regimental duties, with effect from the 30th Jan. last.

The following Orders are confirmed :—

Oude Division Order, dated the 16th March 1872, directing Staff Asst. Surg. J. E. Fannin to do duty with 1st Bat. 17 h Foot, until further orders.

Dated the 23rd March 1872, appointing Staff Asst. Surg. A. J. Ferguson to the medical charge of C. Bat. 8th Regt. N. I.

Dated the 1st April 1872, directing Staff Asst. Surg. F. A Davy, M. D., to do duty with the 62nd Foot, as a temporary measure.

Sirhind Division Order, dated the 23 d March 1872, appointing Staff Asst. Surg. H. H. Maclean to the medical charge of the sick abids en-route to Kussowlie Depot, and directing him to do duty at the depot during the ensuing hot season.

Dated the 1st April 1872, directing Asst. Surg. E. J. F irland, 21st Hussars, to take over the convalescents under treatment in Staff Asst. Surg. G. Shaw, and rejoin his regiment at Lucknow.

Meerut Division Order, dated the 1st April 1872, directing Asst. Surg. C. M. Cuffe, 11th Hussars, to proceed to Landour in medical charge of the convalescents proceeding to that station, and appointing Asst. Surg. A. J. Clapp, M.D., F. Bat. 16th Brig. R. A., to do duty with the same. The latter officer on completion of duty to rejoin his battery at Meerut.

Dated the 5th April 1872, directing Staff Surg. E. J. Crate, R. A., to proceed to Dum-Dum, to take medical charge of the 107th Foot.

Dated the 8th April 1872, directing Asst. Surg. C. J. W. Meadows, Pen. Medl. Service to proceed to Calcutta.

Rohilkund District Order, dated the 1st April 1872, directing Staff Asst. Surg. T. White, M. D., to do duty with the 1st Bat. 5th Foot, at Bareilly.

Presidency District Order, dated the 2nd April 1872, directing Asst. Surg. C. J. W. Meadows to proceed with the Peshawur Mountain Bat., one company of Sappers, and drafts of the 2nd and 4th Goorkhas to their destinat on.

Sangor Station Order, dated the 15th March 1872, appointing Staff Asst. Surg. R. G. Scrase to the medical charge of the detachment 2nd Batn. 2 th Foot, on the departure of the head quarters for Jubbulpore, in addition to his other duties.

Agra Station Order, dated the 6th April 1872 directing Surg. Major C. M. Smith to assume charge of the office of the Depy. Inspr. Genl. of Hospls., Indian Medical Service, Agra Circle, with effect from the 4th April 1872.

Jubbulpore Station Order, dated the 23rd March 1872, directing Lt.-Col. A. W. Retherdon, 21st Madras N. I., to receive temporary charge of the office of Depy. Judge Advocate, Saugor District, from Lt.-Col. H. B. A. Poulton, proceeding on sick leave to Europe, without prejudice to his regimental duties.

Chuckrata Station Order, dated the 14th Dec. 1871, appointing Capt. A. C. Maxwell, 92nd Foot, to the charge of the Station Staff Office, in the room of Capt. O. S. D. Osborne, 25th Foot.

Deyrah Doon Station Order, dated the 4th April 1872, appointing Capt. S. E. Beehar, Adjt. 2nd Goorkha Regt., to the charge of the Station Staff Office, vice Lt.-Col. J. E. L. Willows, Staff Corps.

19th Native Infantry.—Regimental Order, dated the 3rd April 1872, making the following officiating appointments, consequent on the departure of Capt. H. DeBrett, Wing Officer, on leave, preparatory to furlough :—

Lieut. H. E. Wintle, 1st Wing Sub. and offg. Qrmr., to officiate as Wing Officer.

Lieut. J. F. FitzG. Colegan, offg. 1st Wing Sub., to officiate as Interpreter in addition to his other duties.

2nd Goorkhas.—Regimental Order, dated the 1st April 1872, appointing Capt. E. D. Smith, General List, Inf., attached, to officiate as 1st Wing Sub., vice Capt. E. Hughes, proceeded on leave preparatory to furlough.

MADRAS ARMY ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.

Head Quarters, Madras, 15th April 1872.

The undermentioned officers have obtained certificates of qualification in Surveying :—

Lieut. [illegible] ... 1st Bat. 1st Regt.

Lieut. M. Jenkins, S.C., Qr. Mr. 30th N. I.

Lieut. R. A. N. Parrott, Staff Corps.

In pursuance of G. O. C. C. 11th March, 1872, as refers to Lt. Lambert of the 21st Foot is cancelled.

Lieut. H. Dalgety, 1st Bat. 21st Foot, is directed to proceed and join at the Convalescent Depot, Wellington, until further orders for duty at the public expense.

Capt. E. C. C. Darwe. 46th Foot, having lately arrived from England, is directed to proceed and join his Regt. in Burmah on duty at the public expense.

Government has sanctioned a furlough to England to Serjt. W. J. McAlisse, Asst., Drawing Master, in the Civil Engineering College, under the provisions of para. 89, page 17 Pay Code.

Asst. Surgn. W. J. Charlton, doing duty R. A., St. Thomas' Mount to do duty with Eur. Details at Trichinopoly, vice Staff Asst. Surg. H. Jagoe, reported sick, to proceed at public expense.

Capt. G. Rowlandson, S. C., to be Station Staff Officer at Tonghoo, wit out prejudice to his appointment of 1st Wing Sub-10th N. I.

The undermentioned officer is reported to have passed the higher standard examination in Tamil on the 8th April 1872 :—

Lt. W. H. Hallet, Staff Corps.

The following orders are confirmed :—

By the Officer Comdg., Hyderabad Suby. Force, directing the following temporary arrangement from date of departure to England on s. c., of Surg. Maj. A. C. Medical, M. D., without prejudice to the case of their respective substantive appointments :—

Surg. C. Cooper, M. D., 5th Regt. N. I. to Div. Staff and Medical Store Depot.

Surg. J. Wilkins, M. D., 29th Regt. N. I., to Lock Hospital and Civil Dispensary.

Asst. A. Fergusson, M. D., 24th Regt. N. I., Cantonment Hospital.

By the Officer Commanding Hyderabad Subsidiary Force, directing Surg.-Maj. L. W. Stewart, to assume several Medical duties as per margin as detailed in proceedings of Govt., Mily. Dept., No. 3289 of 16th Sept. 1864.

Divisional Staff Medical Stores.	
Lock Hospital, Civil Dispensary.	
Cantonment Hospital, Civil Jail Secunderabad.	

By the Officer Comdg. 15th N. I., appointing Lt. W. G. O. Bouldercon to officiate as Adjt., without prejudice to his duties as 2nd Wing Sub., vice Capt. and Adjt. A. S. Prove.

By the Officer Comdg. 24th N., appointing Maj. G M White, to officiate as 2nd in Command and Wing Officer, and Capt. J. Ward to officiate as Wing Officer, without prejudice to his other duties, vice Col. A. F. Place, relieved.

By the Officer Comdg. 68th Foot, appointing Capt. J. Rawlins, Interpreter to the Regt., with effect from 28th Feb. 1872.

By the Officer Comdg. 16th N. I., appointing Cap. J. B. Reid, to officiate as Wing Officer, without prejudice to his duties as Qr. Mr. vice Lt.-Col. Claridge, relieved.

By the Officer Comdg. Tonghoo, appointing Asst. Surg. Price, 16th Regt. N. I., in medical charge of Station Staff, vice lat class Apothy. H. Godbier, relieved.

By the Officer Comdg. Southern District, appointing Surg. Maj. A. Cox, M. D., 38th Regt. N. I., to act as Garrison Physician only, from the 1st April 1872, without prejudice to his other duties, vice Surg.-Maj. J. Peterkin, placed on the Retired List.

Leave of absence :—

Royal Artillery.—Lt. G. S. Ramsay, 9th Brig., to Bombay, to appear before a medical board.

Royal Horse Artillery.—Bt.-Col. R. G. H. Grant, D Brig. for three months, in extension.—Ootacamund, sick certificate.

General List.—Lt. Bt.-Capt. R. Wilson, Qr. Mr. 20th N. I., from 9th April 1872, or date of departure, for one month—Bombay, s. c., to appear before a medical board under 1838 furlough regulations.

Ordnance Dept.—Acting Sub-Condr. B. Stazza, from 10th April 1872, or date of departure, to the 31st Oct. 1872—Wellington, s. c.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date.	Mail closes.	After. packet'
United Kingdom ...	April 29 ...	5-30 P.M. ...	6-30 P.M.
Kurrachee ...	May 3 ...	11 A.M. ...	12 A.M.
Persian Gulf via Kurrachee.	April 30 ...	11 A.M. ...	12 A.M.
China ...	May 6 ...	9 A.M. ...	10 A.M.
Australia ...	,, 6 ...	9 A.M. ...	10 A.M.
Mauritius, Reunion, &c. ...	,, 13 ...	2 P.M. ...	3 P.M.

CHINA AND AUSTRALIAN MAILS.

The subjoined Table shows the dates of departure of China and Australian Mail Steamers from Bombay during the year 1872 :—

CHINA MAILS LEAVE BOMBAY ON

At 3 P.M.		At 3 P.M.
Monday ... May 6	Monday ...	Sept. 23
,, ... 20	Tuesday ...	Oct. 8
,, ... Jun. 3	,, ...	,, 22
,, ... 17	,, ...	Nov. 5
,, ... July 1	,, ...	,, 19
,, ... ,, 15	,, ...	Dec. 3
,, ... Aug. 12	,, ...	,, 17
,, ... ,, 29	,, ...	,, 31
,, ... Sept. 9	,, ...	1873. Jan. 14

AUSTRALIAN MAILS LEAVE BOMBAY ON

At 3 P.M.		At 3 P.M.
Monday ... May 6	Tuesday ...	Oct. 22
,, ... June 3	,, ...	Nov. 19
,, ... July 1	,, ...	Dec. 17
,, ... ,, 19	,, ...	1873
,, ... Aug. 26	,, ...	Jan. 14
Monday ... Sept. 23		

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NOTICE.—LADIES and GENTLEMEN arriving on the Apollo Bunder TO WITNESS the LANDING of the RIGHT HON'BLE LORD NORTHBROOK are requested to alight at the Barrier, Carriages driving away to the Cotton Green under the directions of the Police.

SEATS PROVIDED FOR LADIES.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

MARRIAGE.

DELIMA—DESOUZA—April 24th, at the Roman Catholic Cathedral, Kalbadevie, by the Rev. Dr. J. Willy, S. J., Michael de Lima, to Rufina Angelica, daughter of the late Mr. A. D. de Souza, Assistant Commissioner of Customs, Bombay.

DEATH.

HARRISON—April 22nd, at the Marine Lines, Esplanade, Mincy Mary, the beloved wife of S. J. Harrison, Esq., aged 26 years.

OTHER PRESIDENCIES.

BIRTHS.

ST. HILL—April 20th, at Nungambaukum, Madras, the wife of Major St. Hill, A. D. C., of a son.

WHITLOCK—April 16th, at Bangalore, the wife of Captain C. J. T. Whitlock, Staff Corps, of a son.

WARNER—April 17th, at Dalhousie, the wife of Captain Ashton H. Warner, 41st (The Welsh) Regiment, of a daughter.

DEATH.

STEVENSON—April 17th, at Tranquebar, Maria Barbara, the widow of the late E. W. Stevenson, Esq., aged 82.

All MONEY ORDERS, CHEQUES, and other Remittances sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

THURSDAY, APRIL 25, 1872.

SINCE the transfer of the Government of India from the Company to the Queen many changes of an important nature have occurred to modify the old views which had before been accepted as to the best mode of administering its Government. However correct those views may have been in times to which they were suited, it will be allowed that at present they are regarded by the public as inapplicable to the existing state of things. To rightly conduct the civil administration of this country it is necessary that the principles on which that administration are based should now be more in accordance with the advanced views of the present day than with those which were originated at a time when it was necessary to rule India strictly on commercial and not on grounds of imperial policy. The present instruments by which the Executive Administration of India is conducted are composed of the following classes :—

I.—The Covenanted Civil Service.
II.—Military Officers in Civil employ.
III.—The Uncovenanted Civil Service.
IV.—Ministerial Officers.

The question which we propose to discuss effects only the status and promotion of the third class. This class comprises at present all those officers who hold appointments under the Government of India in the Foreign, Judicial, Financial, Educational and Revenue Departments :—the Settlement, the Surveys, Revenue or Trigonometrical and Geological. In the Non-Regulation Provinces they are associated on the same footing with military officers in civil employ, and Covenanted Civil Servants in the same work; but, while their acknowledged merits appear to be equal, their status has always been inferior, and their promotion has in no single instance been in the same proportion as that by which the other two branches of Her Majesty's service have been rewarded. We leave the question as regards other provinces aside, and, confining ourselves only to this Presidency, it will appear that up to the present only thrice has an officer of this service been promoted to the officiating appointment of Director General of Education. In the Department of Revenue in Sind not a single officer has yet been permanently appointed to a Collectorship. With the exception of some of the highest appointments which are held by Covenanted Civilians, nearly all the appointments of the grade of Commissioners and Collectorships, comprising all the highest Judicial and Revenue posts, are held by military officers belonging to the Staff. The Judgeships of the Small Cause Courts and the office of Registrar of Deeds are held also by military officers. In India the test examination passed by military officers for civil employ and by officers of the Uncovenanted Service are precisely the same, and it will be found that, either in passing those examinations or in the conduct of their duties, Uncovenanted officers have not proved themselves inferior, and have merited as much praise from the Government as military officers. If other or more crucial tests were necessary regulating promotion, those tests would not be objected to by Uncovenanted officers. From the length of service of the officers of the Uncovenanted Service now employed in the Central Provinces, we would venture the remark that, if their promotion was regulated by the same rules which apply to the military and civil services, many officers who have for years given up the best part of their time and all their energies and powers of mind to the service of the Government would not now occupy the position which they do in the administration. Officers of H. M. Uncovenanted Service who passed the test departmental examinations nearly eight years ago are now no higher in the administration than as Deputy Collectors on Rs. 500 a month, while many of their military associates in the same examination are Collectors on more than three times that pay. There are not at present many officers of the Uncovenanted Service whose substantive salaries exceed Rs. 2,000 It will be understood that the question is not one which applies to the higher appointments, but to those only to which salaries of Rs. 1,000 are attached. The remarks which apply to this Presidency will, if we mistake not, apply equally to the other Provinces of India. While it is well known as regards the Regulation Provinces, the latitude of promotion which is allowed in the better administered Non-Regulation Provinces is altogether denied the officers who fill Judicial and Revenue appointments. Deputy Collectors and Magistrates serve a period often of 30 years without rising to more than Rs. 600 per mensem. In those Departments in which Uncovenanted officers have been placed in offices of trust and responsibility they have proved themselves equal to the requirements of their duties, and the testimonials received by them from the Government would, in the absence of any other criterion, be a proof of their fitness and their abilities.

While writing on this subject, we would draw attention to Act XXIV. and XXV. Victoria, C

BOMBAY.

KATTYWAR.—We see that fees are to be levied in future on the appeals of the Talookdars of Kattywar to the Bombay Government.

REMOVAL OF GOVERNMENT OFFICES FROM POONA.—We learn that several Government offices in Poona are to be removed to Bombay, and will be located in the new P. W. Department building.

ACCIDENT.—A Hindoo lad, about four years of age, on Tuesday fell from the first storey of a house in Puttangwady. The boy was seriously hurt, and was removed to the Jamsetjee Hospital.

A FAULT.—Mr. Dossabhoy Framjee yesterday fined a Hindoo named Dawjee Puddumsey ten rupees, with the alternative of fourteen days' imprisonment, for assaulting one Cassedas Ruttonsey.

THE DISTRICT JUDGE OF DHARWAR.—The *Dnyan Bodhak* highly praises Baron Larpent, recently the District Judge of Dharwar, and says that his departure from the zillah has caused great regret to its people.

DEATH FROM APOPLEXY.—An inquest was held on Tuesday at the Morgue, Camatapoora, concerning the death of a Hindoo. The jury found that the man's death was caused by apoplexy, induced by excessive drinking.

THEFT.—At the Fort Police Court, yesterday, a Mussulman named Syed Sallum was charged before the Acting Second Magistrate with stealing a silk handkerchief belonging to one Ally Abdoola, and was, on conviction, sentenced to a month's imprisonment.

A BOAT CAPSIZED.—On Tuesday evening a jolly-boat capsized on approaching the Mazagon Bunder. A lady and a gentleman who were in the boat, together with the crew, were picked up by another boat, which was fortunately close by at the time, and were brought safe on shore.

RAJCOOMAR COLLEGE.—An Ahmedabad paper expresses satisfaction with the progress of the Rajcoomar College. The students, says the writer, are well [illegible] in the prosecution of both mental and bodily [illegible]. The college is happy in having a Principal like Mr. Macnaughten.

[illegible] MR. RUSTOMJEE JAMSETJEE JEJEEBHOY. [illegible] Gothamma," or the third day's funeral ceremony of the late Mr. Rustomjee Jamsetjee Jeejeebhoy, [illegible] to take the name of the deceased gentle, [illegible] religious ceremonies. It is the custom [illegible] Parsees to take the names of their kings or [illegible] tions for this purpose.

[illegible] AND ASSAULT.—At the Girgaum Police yesterday [illegible] named Amber Basheer was charged with [illegible] an aggravated assault against the person of [illegible] Hirjeebhoy, a liquor-shopkeeper by [illegible] with a stick. The magistrate, on the [illegible] adged the prisoner guilty, and sentenced him to two months' rigorous imprisonment and bound him over in Rs. 150.

PROGRAMME OF MUSIC to be played by the Band of H. E. the Governor at the Esplanade Band stand this evening :—

March	Sanger's Last	Hermann.
Overture	Prince Eugene	Schmidt.
Valse	Undine	Coote.
Selec... (Op.)	Genevieve de Brabant	Offenbach.
Quadrille	Theresa	Godfrey.
Gallop	Prince Imperial	Coote.

RAILWAY OFFENCE.—Yesterday, at the Fort Police Court, a Borah named Buckerbhoy Currembhoy was charged before Mr. Dossabhoy Framjee with not giving notice in writing of the carriage of goods of dangerous nature to the B. B. and C. I. Railway Company. The prisoner went to a clerk in the office of the company and told him that he intended to send a parcel containing coarse papers to Ahmedabad. The clerk suspected something wrong and opened the parcel, and found it to contain bags of small shots, &c. Prisoner was convicted and fined Rs. 50.

AN "INTERESTING EVENT" IN A RAILWAY CARRIAGE.—A Bohosawul correspondent of the *Deccan Herald* writes :—"A rather surprising incident occurred here the other night, a no less startling event than an *accouchement* in a third class carriage. It seems that a few minutes before the train had started an unfortunate native woman was delivered of a child and no one would have been a bit the wiser had not the other native women in the carriage created a shindy which attracted the attention of the station master, who, with that rare humanity which characterizes the European railway official in India, would have her out *solens volens* : the distracted husband appealed. No go. Out she must come, and she did."

A CASE OF TYPHOID FEVER.—At present there is much sickness of one description or another prevalent in Bombay ; and we have heard of several cases of dengue and typhoid fever, but very few of any serious consequence. Both of these malignant complaints were rarely known until recently in Bombay, and though the former is said to be comparatively less virulent, the latter rarely spares its victims. A mournful case has just occurred in the family of the Hon'ble Mr. Byramjee Jejeebhoy in the death of one of his grandsons, a child of five years of age, who appears to have suffered from typhoid fever. After a fortnight's suffering, the child died yesterday morning. He appeared to be precocious and too intelligent for his age, and it was anticipated by some that he would not live long. The funeral was largely attended, and the Parsee community deeply sympathized with Mr. Byramjee and his son, Mr. Nanabhoy, for the affliction laid upon them.

HEALTH OF POONA.—The health of the city is, we regret to hear, far from satisfactory. The return of this oppressive weather has brought with it increased sickness. Dengue fever, small-pox, and measles, are very prevalent.—*Deccan Herald*, April 24.

A SHIKAR PARTY AT LANOWLEE.—Our Lanowlee correspondent mentions that some shikarrees are out after another tiger. This time they are fresh hands from one of the P. and O. Company's steamers. "They have gone systematically to work, have brought up a small tent from Bombay, and intend never to lose the track of the animal for an hour."—*Id.*

THE MAIL CART robbery and murder case came on for trial before Dr. A. G. Fraser on Monday last. A large number of witnesses were examined, but the case had to be postponed on account of the non-arrival of an important witness from Sattara. There are fifteen accused persons ; neither the prosecution nor defence are aided by counsel. Mr. Abdool Kadur is prosecuting the case very ably on behalf of the police.—*Id.*

HIGH COURT.—25TH APRIL.

(Before the Hon. the CHIEF JUSTICE and the Hon. Mr. Justice BAYLEY.)

614-69—Ganputrao Morobaraoo Phadnooroog Kerrobe, and in the matter of Mr. Edward Elliot, Attorney.

73-72—Craigie, Lynch and Owen—Dwarkadass Vussonjee v. Balmabhoy Alladinbhoy—Jefferson and Payne.

(Before the Hon. the CHIEF JUSTICE.)

ECCLESIASTICAL AND OTHER MOTIONS.

TESTAMENTARY JURISDICTION.

In the Goods of Syed Hoosein Ally Shah Cadree, deceased—Secunderboe, wife of Ossman Sheriff—C. Tyabjee v. Syed Ahmed Shah Cadur, Caveator—Macfarlane and Skipsey.

(Before the Hon. Sir CHARLES SARGENT.)

MOTIONS.

For applications as to Costs.

601-70—Hearn, Cleveland and Pelle—Shamavahoo, widow, and others v. Dwarkadass Vussonjee and others—Craigie, Lynch and Owen and Jefferson and Payne.

LONG CAUSES.

383-71—Mr. Judge—Memon Abba Thara v. Memon Soolamon Soomar—Craigie, Lynch, and Owen.

691-71—Craigie, Lynch and Owen—Memon Soolamon Soomar v. Memon Abba Thara—Judge.

495-71—Mr Judge—Mirza Mahomed Sally Khan v. Morarjee Curmalee—Manisty and Fletcher.

136-71—Manisty and Fletcher—Morarjee Curmodas v. Mirza Mahomed Sally Khan &c.—Mr. Judge.

373-71—R. J. Shapoorjee and Shapoorjee Burjorjee B. v. T. G. Young —Kerr, Pr scot and Winter.

375-71—Shapoorjee and Thakurdas—Ruttonsey Punchan v. Chanda Saundas—Manisty and Fletcher.

387-71—Craigie, Lynch, and Owen—Hi hard Latham and others v. George Mackie—No appearance.

401-71—Jefferson and Payne—Cushildas Lalubhoy v. Arthur Travers Crawford—Leathes and Crawford.

415-71—Macfarlane and Skipsey—Hurgopall Premsookdas and another v. Hurryvullubdas Calliandas—No appearance.

419-71—Shapoorjee and Thakurdas—Soonderdas Mooljee and another v. Bace Jasoda—No appearance.

425-71—Jefferson and Payne—Kuverbai Muddonjee v. Hajee Tyeb Hajee Rentoolla—Macfarlane and Skipsey.

337-71—J. Geary—Thacker Oomersey Ludha v. Jacob Jumal—Manisty and Fletcher.

(Before the Hon. Mr. Justice BAYLEY.)

After the Appeal,

GENERAL MOTIONS.

THE ROYAL NAVY.—The number of first-class boys in Her Majesty's service on the 1st of April, 1871, was 3,681, and of second-class boys (almost all in training ships) 3 242. In the year ending on that day, the financial year 1870-71, 2,307 *bonâ fide* seamen were rated from boys, and 435 *bonâ fide* seamen entered the Royal Navy from the shore, merchant, or other service ; 3,327 second-class boys were entered for the first time on board Her Majesty's ships in the year, all for training ships except 31 for service in harbour ships ; and 538 boys left the service in the year, there being 205 invalided, 164 died, 278 deserted, 4 discharged, 7 objectionable, 12 purchased out. 3,101 *bonâ fide* seamen also left the service in the year 1870-71, of whom 48 purchased out, 686 were invalided, 342 died, 484 deserted, 8 were discharged, 21 were objectionable, 359 pensioned for long service, 350 Coastguard on shore, 477 coast service engagements expired. On the 1st of January, 1872, there were 18,726 *bonâ fide* seamen serving in the fleet, including Indian troop ships. The number of Coastguard fleet men on the shore, *bonâ fide* seamen, was 3,774 on the 1st of April, 1871.—*Times.*

MUNICIPAL SWEEPINGS AT BANDORA.

AN influential and numerously-attended meeting of the inhabitants of Bandora was held at 6 o'clock on Tuesday evening on the open space before the Dhurumsala, near the Bandora Station of the B. B. & C. I. Railway Company.

Mr. H. Grandon Tippet was called to the chair, and Mr. E. L. Hawkins requested to officiate as Secretary.

In opening the proceedings the chairman said—Gentlemen, the object of this meeting is one with which you are already well acquainted, and of the most serious importance to us all. It has lately been resolved by the Municipality of Bombay that the sweepings of a portion of that city, which have hitherto been burnt upon the Flats, or otherwise disposed of, shall be carted to Bandora for the reclamation of grounds which have been grazing lands from time immemorial, and which were only acquired by the Bombay Municipality for grazing purposes. These sweepings it is proposed to throw at our very doors, on the ground immediately adjoining the railway station, and work on the embankments for the necessary siddings has already been commenced. It is proposed to continue making such deposits at the rate of not less than 13 truck loads per day, until 90 acres of this land shall have been covered with rubbish, sweeping, and refuse of a mixed description, which I need not more minutely particularise, save that to carry out the avowed intentions of the Municipal Commissioner it *must* be of a nature to decompose and form rank soil such as in a small way is formed by stable heaps. Gentlemen, these thousands of tons of sweepings are to cover land immediately north-east and east of a most populous village and the Slaughter Houses, and for seven months in the year the nightly land breezes will carry the noxious gases rising from the decomposing mass through every nook and corner of the village, inducing a low state of health, malaria, fever, and other endemic diseases, preparing the people to fall a ready prey to cholera or any epidemic which may make its appearance in the neighbourhood. This is a matter of life and death. There are here large schools into which it is dreadful to contemplate the introduction of any general illness such as there is too much reason to fear will follow the action of those in authority in the presidency town. It is to resist this action that we are here to-night, for no time should be lost in acquainting the Justices of the Peace of Bombay with facts of which I am convinced they were ignorant when the vote in question was taken, and I hope and feel confident that when they are aware of the nuisance to the people of Bandora about to be committed, they will instruct their Commissioner to make other arrangements for the disposal of the municipal sweepings. (Hear, hear.) It is not for us to say where the rubbish of Bombay should be deposited ; it would be out of place for us to do so, but on behalf of Bandora, and for ourselves, we can and do say that, with our consent, it shall not be deposited here. (Hear, hear, and applause.) Gentlemen, we have been told by those interested in their removal that these sweepings will not be the intolerable nuisance we fear, but I will not insult your intelligence by asking you to believe that sweepings which produced disease at Coorla, and that rubbish which, when burnt upon the Flats, was an unbearable and disgusting annoyance, will become harmless when deposited at Bandora. If these sweepings are no nuisance, are so beneficial as reclamation material, and so innocuous to health, why should they not be deposited on the low-lying Flats, and not burnt ? Gentlemen, public opinion would not allow it there, nor will public opinion allow it in Bandora. I beg to move—"That the community of Bandora view with indignation the action of the Municipality of Bombay in deciding to deposit a portion of the town sweepings near the Bandora Station of the B. B. and C. I. R. Company." (Applause.) Mr. de Monte, Patel of Bandora, seconded the proposition, which was carried unanimously.

Mr. James Dickson then proposed that steps be at once taken to put a stop to the action of the Municipality of Bombay, and that for the purpose of carrying out this object the following gentlemen be appointed a committee—

Mr. H. G. Tippet.	Mr. James Dickson.
Mr. W. Bullock.	Mr. J. C. Menezes.
Mr. Alex. Moorhouse.	Mr. E. L. Hawkins.
Mr. de Monte, Patel of Bandora.	Assist. Surgeon de Souza.
Rev. Father Nicolo.	Mr. Manockjee Sorabjee Ashburner.
" " Bodoano.	

This proposition having been seconded by the Rev. Father Bodoano and carried unanimously,

Mr. Joseph Fry proposed—"That to enable the committee to carry out the foregoing resolutions a subscription list be at once opened to defray the expenses."

This proposition was seconded by Mr. de Souza, and carried unanimously,

When Mr. Bullock proposed that Mr. C. L. Weber be appointed treasurer and that the committee be empowered to receive subscriptions.

Mr. Cowasjee Colah seconded this proposition, and it was carried unanimously.

Mr. de Monte, the Patel of Bandora, explained the resolutions in Marathi, and thanked the Europeans present for the interest they had taken in the welfare of Bandora village.

After a vote of thanks to the chairman had been recorded, the meeting dispersed.

THE LOST BIG GUN.

DECISION OF THE COURT.

At the Small Causes Court, yesterday, Judge O'Leary disposed of the case of Mr. George Laing, master of the ship Jumna, *vs.* The Secretary of State for India in Council.

Mr. Langley (Rimington, Hore, and Langley,) appeared for the plaintiff ; Mr. Hearn, Government Solicitor, represented the defendant.

His Honor, in giving judgment, said—In this action, in which the captain of the British ship Jumna claims to recover Rs. 1,000 from the defendant for demurrage of his ship for four days, at 4 annas per registered ton per day, the material facts appear to be as follows. The Jumna arrived in Bombay on the 29th October 1871, having on board six guns, of the estimated weight of 12½ tons each, the property of Government. About November 6th the captain was ready to discharge the guns. Notice of readiness was given in a letter from him to the Executive Commissariat officer at Bombay, dated November 8th. The guns were not actually taken delivery of until the 15th November, and the plaintiff, by his summons, claims demurrage for four days, namely, the 8th, 10th, 11th, and 13th November. There is apparently some slight confusion in the days claimed, for they are not consecutive, and the omission of one only, namely, the 12th, can be accounted for by its being a Sunday ; but the case was broadly put by Mr. Rimington that there was unjustifiable delay, and that the *quantum* of delay was a matter for the calculation of the Court, irrespective of any particular days claimed for. Whether this rather lax way of stating the nature of the claim was or was not quite fair to the defendant is a matter I need not consider, as I understood Mr. Hearn to be quite content to meet the case so stated. A preliminary difficulty arises in this case from the absence of any charter-party in the usual form. The only document that appears to have been executed with respect to the carriage of these guns is a tender, dated London, 10th July, 1871, addressed by the owner of the ship to the Under Secretary of State for India, and the only material provisions contained in the tender, as far as this case is concerned, are, first, that the stores are to be taken from alongside the ship in India by the officers of Government there ; and, second, that the ship is to provide all necessary tackle for delivering the same. No "lie" days are mentioned, nor is any hour specified for loading or discharging the cargo, nor is any sum spoken of as payable by way of demurrage or otherwise for the detention of the ship at the port of loading or discharge. This being so, I apprehend the claim of the captain is not for demurrage properly so called, but is strictly a claim for damages for the wrongful detention of his ship. There appears to be plenty of authority that a shipowner can, in the absence of any stipulation as to "lie" days or days on demurrage, claim compensation for the unreasonable detention of his ship, although not in an action, properly so called, for demurrage. (MacLachlan on Shipping, p. 445 ; Horn *vs.* Bensussan, 2 M. and Rob. ; Cropton *vs.* Pickernell, 16 M. and W.) The facts necessary to be established, in order that the plaintiff should recover in such an action are, as appears to me, first, that the ship was detained an unreasonable time ; second, that such detention was attributable to the negligence, delay, or other wrongful acts of the defendant ; and, third, that such delay caused damage to the owner of the ship. (See Moorsom *vs.* Bell, 2 Camp. 616.) If this be the ground on which the plaintiff must base his action, it appears to me necessary to consider all the circumstances which occurred from the time the ship was ready to discharge the guns until the time they were actually taken delivery of. The first point to be settled appears to be, when was the plaintiff ready to deliver the guns ? The plaintiff himself says he was ready on the 6th November, and I have no doubt he is speaking the truth in this sense, namely, that he had then taken out all the cargo which was lying above the guns, and, moreover, had taken out so much that he could not safely discharge any more prior to delivering the guns ; at all events, unless he took in ballast to replace it. In that sense I have no doubt he was ready to deliver the guns on the 6th. But, with reference to the clause in the tender requiring the ship to provide the necessary tackle for delivering the guns, I do not think he was ready until the morning of November 9th. What happened was this. On the 7th, he had got a chain which he hired for the purpose from the Government Dockyard, in order to hoist the guns out of the hold ; he did lift one of them with it, but, having found a defective link in it, he determined not to use it, and on the evening of the 8th he got a rope-fall from the Dockyard with which he was ready to discharge the guns on the morning of the 9th, and was not, in my opinion, ready to deliver them before that time. On the 9th, a boat was sent for one gun, and on that day an accident occurred which substantially has given rise to the present action. This case, I am quite aware, has nothing to do directly with that accident ; that is to say, no question as to the liability for the loss of the gun is now before me. However, in considering the whole case, it appears to me impossible to avoid considering the nature of the accident and the causes which led to it, inasmuch as, without doing so, it appears to me impossible to come to a satisfactory conclusion as to whether the delay in taking delivery of the guns from the 9th to the 15th November was or was not unreasonable delay attributable to the defendant or his agents ; that is to say, to the Executive Commissariat officers in Bombay. In discharging this gun over the side of the ship the usual machinery was adopted ; that is to say, there were two tackles, one for hoisting it out of the hold, and which was attached, I believe, to the mainstay, or at all events in such a position that, when the tackle was hauled on, the gun was lifted straight out of the hold in the centre of the ship ; it was then transferred to the lowering tackle, which was attached to the mainyard, which projected over the side of the ship and was supported in the usual way and strengthened at the place where the lowering tackle was attached by a derrick or spar resting on the deck of the ship and acting as a strut to support the yard. It is an undisputed fact in the case that the lowering tackle was placed on the mainyard in such a position that the plumb line from the place where it was attached would "just plumb the side of the ship," and on this fact it appears to me the whole question of the cause of the loss of the gun turns. The gun was safely hauled out of the hold, and transferred to the lowering tackle ; it was then lowered, still safely, till it came on a level with the rail of the ship. Then, owing to the lowering tackle being so placed on the mainyard as only to plumb the rail, the gun caught the rail and had to be shoved off the side of the ship, which was done by means of capstan bars or studding sailyards, or some levers of that kind. All this extra pressure the tackle stood safely. The gun was by this means lowered into the boat, when it came low enough to be placed on the chocks prepared for it in the boat, it being necessary to place the gun in the middle of the boat ; while the gun, if left to itself in the lowering tackle, would lean against the side of the ship, and necessarily rest on the gunwale of the boat, it became necessary again to haul the gun away from the side of the ship. This was done by means of a tackle attached to the breach of the gun and to the side of the boat furthest from the ship. By this tackle the breach of the gun was got fairly into the centre of the boat, and this operation the tackle stood, and so apparently did the boat. The gun was, however, not fore and aft in the boat ; that is to say, though the heavy part of it was in the middle, the muzzle was on one side of the boat, namely, next the ship. In order to put it straight a tackle was now attached to the muzzle of the gun, and to the side of the boat a second tackle was put on to that ; it was attached also to the side of the boat, and then brought on to the deck of the ship and put round the capstan. When this purchase was hauled on the boat finally succumbed. This last tackle, instead of hauling the muzzle of the gun into the centre of the boat, hauled the side of the boat towards the deck of the ship, the immediate consequence of which was that the other side of the boat sank in the water and the boat began to fill. Orders were then given to haul up the gun, as, in the case of lowering it, it of course still ground along the side of the ship ; finally, some portion of the gun caught in some projection on the side of the ship, either the "covering board" or the rail, the men still hauling on the purchase. What the strain at that moment on the tackle was, will never be known ; at all events, the sling which was round the gun gave way, and the gun was lost. As one of the nautical witnesses put it, "Something must have gone." What did give way was the sling. Now, a great deal has been said in the course of the case as to the capacity or fitness of this boat to carry the gun. What the witnesses for the defence say is that it was a boat of 25 tons register, and perfectly capable of carrying the gun ; one of the witnesses says, of carrying two of these guns, if properly placed on her. On the other hand, the plaintiff's witnesses do not deny that the boat was a 25-ton boat. They admit that it was probably quite capable of carrying the weight of metal of which the gun was composed if the gun had been broken up and distributed over the boat, but they say she was quite incapable of carrying the concentrated weight of this gun at one end, which was the only way, owing to the shape of the boat and her fittings, &c., the gun could be placed in her. On this question I do not offer any opinion, nor do I think any conclusion can be arrived at from the evidence as to what would have happened if the gun had been so lowered as to be placed somewhere near the centre of the boat. All that has been shewn is that the stability of the boat was not great enough to resist the last pressure that was applied to it, namely, the double purchase leading from the gunwale of the boat to the deck of the ship, which, as it appears to me, has nothing whatever to do with the question, whether the boat could have carried the gun or not ? The only conclusion I arrive at on the subject is that the gun could not have been safely delivered from the ship into a boat alongside from the lowering tackle as it was placed on the mainyard. As to this position of the lowering tackle, it is in evidence that there was a difference of opinion about it between the captain of the Jumna and his first officer, the latter having originally placed it some 5 or 6 feet further out on the yard, and the captain having ordered him to take it in, on the ground that the ship was too "tender." I only mention this as strengthening the argument against the fitness of the position of the lowering tackle as ultimately adopted. Now, I think the fair result of the evidence is that on the 9th, after the loss of the gun, it was tacitly admitted by every one concerned, including the plaintiff, that it was not advisable to make any further effort to deliver the guns into boats alongside ; indeed, there was a formal admission made by Mr. Rimington on the part of the plaintiff that he was, on the 9th, quite willing to dock his ship, and that if she had been docked without further delay, he would have had no cause of complaint. What is said is that the Government officials were vacillating, and did not know what they intended to do with the ship. The facts are these. The gun having been lost on the 9th, on the 10th the Executive Commissariat officer applies to the Superintendent of the P. and O. Co., requesting him to make arrangements for docking the Jumna without delay, the Government Dock not being then available, and on the 11th the same officer directs the agents of the Jumna to have the ship sent to the P. and O. dock on the 13th, the intervening day, the 12th, being Sunday. On the 13th the ship was taken to Mazagon, on the 14th she was taken into the dock and the guns discharged, and on the 15th she came out of dock. The question then appears to be, was there any unreasonable delay on the part of the Commissariat Department between the 9th and the 14th ? I cannot think there was. On the afternoon of the 9th they find, for the first time, that they have to provide dock accommodation for the ship. The next day they set about getting a dock, and are able on the following day, the 11th, to direct the ship where to go. On the 13th the ship might have got into the dock, but for circumstances equally beyond the control of the plaintiff or of the Commissariat Department. On the 14th she go in and is discharged at once. I am quite aware that if this were an action for demurrage, properly speaking, all this would have been no answer to the action. Had the parties stipulated that the ship should be discharged in a certain number of days, and those days had expired on the 9th, the difficulty of getting the ship into dock before the 14th would have been no defence. (Randall *vs.* Lynch, 2 Camp.) But as there was no hour for discharging the ship agreed upon in this case, I conceive such authorities do not apply, and that the plaintiff must shew detention by the negligence or other wrongful act of the defendant. I certainly do not think any unnecessary delay on the part of the Executive Commissariat officers has been shewn, or any negligence on their part whatever. Further, I think it not at all unlikely, considering the novel nature of the cargo that was to be discharged, that if there had been a regular charter-party, and "lie" days stipulated for, that those lie days would have fully covered the whole time from the arrival of the ship to the discharge of the guns, namely, 16 or 17 days. So far I have considered the case on its general merits. There are, however, two points somewhat of a technical nature, but which, I confess, seem to me decisive in the case. First, there was no evidence that could be considered satisfactory, of any custom in Bombay to charge 4 annas per ton per day for demurrage in cases where no sum is specified, and no evidence was offered to shew the actual expense the ship was at. Secondly, the ship, when the first reached Bombay, had orders to proceed to Calcutta with despatch, while here she was chartered to proceed to Calcutta not later than November 28th, and of course all detention on account of the guns was over long before that. On all these grounds it appears to me impossible for the plaintiff to recover. Verdict for defendant.

Defendant's costs certified, Rs. 51.

PETRIFACTION.—It is said that an Italian of the name of Gorini has undertaken to petrify the body of Mazzini within eight months. M. Gorini has been for years engaged in special studies of this nature, and has arrived at the most extraordinary results. Among other proofs of his skill, the doctor possesses a stick of which the head is formed of a human eye in an admirable state of preservation, and as hard as crystal.

SHIPPING ITEMS.

THE S. S. ELLORA, 1,770 tons, Captain W. B. Hall, arrived yesterday from China, &c., with a general cargo and the following passengers :—From Hongkong—Yacoobbhoy. From Singapore—Mirza Mohsen.

THE S. S. NUBIA, 1,035 tons, Captain A. B. Farquhar, arrived from Sydney (March 26th) with a general cargo and the following passengers :—From Sydney—Mrs. Edwin Carpenter, Miss Gattey, and Mr. A. J. Travers. From Melbourne—Mr. B. Garnham, Eliza Irving and infant, and Mr. and Mrs. Candy. From Galle—Mrs. McGregor, Mr. A. Schrader, Miss Schrader, Mr. Schrader, and Master G. Schrader.

STATE OF THE TIDE AT BOMBAY.

HIGH WATER.		APRIL—MAY.	LOW WATER.	
Time.	Height.		Time.	Height.
H. M.	FT. IN.		H. M.	FT. IN.
0 43 a	7 5	Thursday 25	6 12 m	8 7
0 27 m	5 10		6 41 a	4 6
1 28 a	7 2	Friday 26	6 51 m	8 9
1 5 m	5 4		7 23 a	3 11
2 15 a	6 8	Saturday 27	7 31 m	8 5
1 49 m	4 5		8 10 a	3 1
3 7 a	5 8	Sunday 28	8 18 m	7 5
2 41 m	3 4		9 5 a	2 3
4 6 a	4 8	Monday 29	9 10 m	6 8
3 48 m	2 5		10 11 a	1 8
5 16 a	4 1	Tuesday 30	10 17 m	4 10
5 28 m	1 10		11 36 a	1 10
6 39 a	4 1	Wednesday ... 1	11 43 m	3 11
			.....	.....

MOON—Last Quarter, 30th, 1h. 11m. P.M.

A NOVEL DOCTRINE OF HINDU LAW.

LULLOOBHOY BAPPOOBHOY AND OTHERS *v.* MANCOOVERBAI AND OTHERS.

MR. JUSTICE BAYLEY delivered the following judgment in the case on Saturday last :—

This suit was commenced on the 13th August 1870 by Lulloobhoy Bappoobhoy, the first of the four plaintiffs now on the record. Lulloobhoy Bappoobhoy is the great-great-great-great-grandson of one Motilall Cassidas, who was the great-great-great-grandfather of Mooljee Nundlall, the intestate, whose property, alleged to be worth from two to three lacs of rupees, it is sought to recover in this suit. The plaintiff, Cassidas Moolchund, who was made a party to this suit under a Judge's order dated the 27th April 1871, is the son of Moolchund Bapoo, the brother of the plaintiff Lulloobhoy Bapoo, and is, therefore, the great-great-great-great-great-grandson of the said Motilall Cassidas. The defendant Mancoovertbai is the widow of one Gungadas Vizbookundas, who was the first cousin of Mooljee Nundlall, the intestate, Gungadas' father Vizbookundas, and Mooljee's father Nundlall having been brothers, sons of Kissordas Purshotumdas. Kissordas Purshotumdas was the great-grandson of the above-mentioned Motilall Cassidas, through whom the plaintiffs trace their title to the premises they seek to recover in the present suit. The defendant Bhaisett Tricumlall is the grandson of one Prancoover, a sister of Mooljee Nundlall, and who died in Mooljee Nundlall's lifetime. The defendant Jaikissandas Gungadas is alleged to be the adopted son of Gungadas Vizbookundas, the former husband of the first defendant Mancoovertbai. Two other defendants, Cassibai and Dewallee, who were added after the written statement of Mancoovertbai had been filed, were, on the application of their counsel, Mr. Ferguson, immediately after the settlement of the issues and with the consent of Mr. Anstey, the counsel for the plaintiffs, dismissed this suit on payment of their costs by the plaintiffs. It appearing from the cross-examination of the plaintiff Lulloobhoy Bappoobhoy, who was the only witness examined at the hearing, that he had sold his claim in this suit for Rs. 2,000 to two Bombay men—the one a Wania, and the other a Parsee, named respectively Ramdas Jugmohundas and Manockjee Dhunjeebhoy—such Rs. 2,000 having been paid to him on the 13th November 1868, on which occasion he passed a writing in Guzarathi, but as that document was not registered he executed an indenture in English on the 19th October 1870 ; and it appearing also from such cross-examination that Lulloobhoy's co-plaintiff, Cassidas Moolchund, had sold a part of his claim in this suit to the same persons, who were paying the costs of this suit, such two plaintiffs having no money whatever to pay the same, Mr. Marriott, the senior counsel for the plaintiffs, then in Court, applied that the said Ramdas Jugmohundas and Manockjee Dhunjeebhoy might be made parties to the suit, they undertaking to be responsible for the costs of the suit from its commencement, and the learned counsel for Mancoovertbai not objecting, and seeing no objection to the same being done, I ordered on the 1st April 1872, which was the fourth day of the hearing, that the said Ramdas Jugmohundas and Manockjee Dhunjeebhoy be made parties, plaintiffs to this suit, they, who were both personally present in Court, undertaking through their counsel Mr. Marriott and their attorney Mr. Cumrooddeen Tyabjee, to obey any order as to costs in this suit, from the commencement of the same, that the Court might thereafter make. Mr. Marriott further stated that a warrant by the said Ramdas Jugmohundas and Manockjee Dhunjeebhoy to sue would be forthwith filed by Mr. Cumrooddeen Tyabjee, the attorney for the then present plaintiffs on the record, which was accordingly done on the following day, viz. the 2nd April 1872. With the evidence of the plaintiff Lulloobhoy Bappoobhoy, who was called to prove the pedigree and the heirship of himself and of Cassidas his co-plaintiff, and who stated that he had formerly been in service was afterwards a shroff, but was now out of employ and had been so for the last six years, together with the indenture of the 19th October 1870, which I have already noticed, and a copy of the pedigree furnished by the defendant's attorneys to the plaintiffs' attorneys, the plaintiffs rested their case at the hearing. No evidence was offered on behalf of the defendants or any of them. During portions of the seven days that the hearing of this case lasted, the Court was favoured with very elaborate arguments, and a considerable number of text-books and authorities on Hindu Law, including the most recent decisions in the Privy Council and in India, were cited by Mr. Anstey and Mr. Marriott, who, with Mr. Budrooddeen Tyabjee, appeared on behalf of the plaintiffs, and by the learned Advocate General and Mr. Latham on behalf of Mancooverbai. Those arguments were mainly addressed to the points of law raised by the 1st and 2nd issues, but more particularly to those covered by the 2nd issue. The 1st issue was whether this suit is barred by the provisions of Act XIV. of 1859, "an Act to provide for the Limitation of Suits" ? The 2nd issue, as amended, was whether the plaintiffs Lulloobhoy Bappoobhoy and Cassidas Moolchund are the nearest heirs of Mooljee Nundlall according to Hindu law ? A recent decision of the High Court of Bombay on the 17th August 1869 by Lloyd and Melvill, JJ., reported in VI. Bombay High Court Reports, A. J., 152, Lukshmibai v. Jairam Hari and others, where it was held that, according to the Hindu law obtaining in Western India, the wives of all Gotraja Sapindas and Samanodakas have rights of inheritance co-extensive with those of their husbands, immediately after whom they succeed, was very confidently relied on by the learned counsel for Mancooverbai as exactly in point and as being directly adverse to the plaintiffs' right to succeed in this suit. The application of that decision to the point raised here by the second issue cannot be and was not denied, and indeed Mr. Marriott admitted that such authority was directly in point, and at the conclusion of his able reply, stated that the case of his clients came round to the point whether the decision in VI Bombay High Court Repts., A. J., 152, was law or not ? That case was as follows :—(Cites it and reads the judgment.) I do not now propose to say anything either in approval or disapproval of the law as laid down in that judgment, and reserve to myself full power to consider it, should *this important* doctrine whilst in its present somewhat novel and, I might almost say, inchoate state, ever come before me hereafter while sitting in a Court of Appeal. To what extent this doctrine of a Hindu widow being, by marriage, born again in the family of her husband and thus, by becoming a wife, becoming a Sapinda of her husband, resting, as it mainly does, on a portion of the Mitakshara, only very recently translated, is undoubtedly novel and was admitted to be so in the course of the extremely able argument by the learned Advocate General, than whom few are more familiar with the Hindu law current in this presidency. The Advocate General stated that it came upon him by surprise about six years ago while arguing a case at the Appellate Side before our late Chief Justice, Sir Richard Couch, who (said the Advocate General) expressed his concurrence with the doctrine. I think that, sitting alone as I am now doing in a single Division Court, it will be more deferential to the authority of my learned colleagues to do what I intend to do in the present case, viz. to act upon the authority of that decision—a decision pronounced deliberately after time had been taken to consider the question, and the more especially so, as here that decision is in favour of the principal defendant Mancooverbai, who, as admitted in the 11th paragraph of the plaint, is now in possession of the property sought to be recovered in this suit. The burden of proving that decision to be erroneous lies, I think, on the plaintiffs, who might recover, if at all, upon the strength of their own title. If the present plaintiffs are dissatisfied with the decision of the High Court in Lukshmibai v. Jairam Hari and others, they can of course appeal against my present finding, which, as I have already said, is based exclusively upon that case. That authority, if correctly decided according to Hindu law, shows that the two first plaintiffs on this record are not the nearest heirs of Mooljee Nundlall, but that the defendant Mancooverbai is his nearest heir, and I accordingly record a finding upon the 2nd issue as follows :—I find that the plaintiffs Lulloobhoy Bappoobhoy and Cassidas Moolchund are not the nearest heirs of Mooljee Nundlall according to Hindu law. Upon the 2nd issue I find that the plaintiffs are not entitled to the relief prayed or any part thereof. I record no finding upon the other issues, as those recorded upon the 2nd and 3rd issues sufficiently dispose of the case so far as the plaintiffs are concerned. And I pass a decree in favour of the defendants, with costs to be paid by the plaintiff now on the record.

INDIAN ITEMS.

THE Volunteer Companies at Ghazeeabad, Umballa, and Saharunpore, have, we are told, applied to be affiliated with the 1st (Lahore) Punjab Corps.

THE Akbaree sales in Rangoon show an extraordinary and inexplicable decrease. Last year they brought in at open auction Rs. 80,300 ; this year they were all sold for Rs. 21,100.

THE Indian Church Gazette informs us that it is proposed to build a church as a memorial to the late Rev. Mr. Sandys, for the benefit of a community of poor Christian fishermen residing in the Salt Lake district.

DURING the month of February last the death-rate in the North-Western Provinces was 1·14 per thousand, or a total of 33,882 deaths in a population of 29,588,653. There were 25,998 deaths from fever, 967 from small-pox, 127 from cholera, and 89 from snake-bites and wild beasts.

THE OPIUM CROP.—A letter from Ghazipore in the columns of the Allahabad paper says that the opium crop has not been so good as was anticipated, the westerly winds during the latter part of March having dried up the sap, and decreased considerably the quantity of the drug. The officers connected with the department are of opinion that the yield this year will not be more than that of last year.

VISIT OF LADY NAPIER TO THE CALCUTTA HOUSE OF INDUSTRY.—On the evening of Friday last, Lady Napier visited the House of Industry in Amherst Street. Her Excellency was received at the House by the Superintendent and the Matron. Her Ladyship inspected both the male and female wards, as well as the Native Paupers Department, and seemed to be highly pleased with what she saw, and with the arrangements generally of the institution.—*Daily Examiner*, April 22.

THE ATTEMPT AT HIGHWAY ROBBERY AT CALCUTTA.—George Gunn, the European seaman and an inmate of the Alms House, who last Thursday night attacked Mr. George Manuel Cutts in Bentinck Street and attempted to rob him, was last Saturday arraigned before the Southern Division Magistrate (Charles Miller, Esq.) on the above charge. He pleaded *guilty*, and was sentenced to three months' rigorous imprisonment. His accomplice, Thos. Green, has not yet been arrested, but the police are still prosecuting their enquiries after him.—*Ibid.*

BRUTAL ASSAULT.—The police, we understand, are in quest of an East Indian named Francis, late of the Military Accountant's office, who at present stands charged with causing grievous hurt to an East Indian woman named Sarah Morley who had been living under his protection. A fracture

able me to lay down such a line. Groynes are often uncertain in their action especially in a tide-way where the direction of the current varies, and longitudinal training walls are much to be preferred, when they can be suitably applied.

The spit of sand at Golaul, between the backwater and the sea, appears to be about 6 feet above high water. The ground is pretty firm now, and is covered with sand plants, the growth of which, and low shrubs, all along the spit, should be encouraged. Cocoanut trees might be planted, but they would keep the sea breeze off the low parts of the town.

During the last ten years, the average annual tonnage of vessels visiting the port of Mangalore has been—

Steamers.....	Inward,	27,784 ;	Outwards,	27,784.
Foreign ships	Do.	6,329 ;	Do.	6,168.
Native craft...	Do.	52,207 ;	Do.	52,041.

The value of exports has averaged 37,28,976 rupees.
Do. imports do. 17,81,849 do.

VICEREGAL LEGISLATIVE COUNCIL.

(*Englishman's Report.*)

(CONTINUED FROM TUESDAY'S "BOMBAY GAZETTE.")

THE Hon. Mr. Robinson continued—But, my Lord, the main objection to the revival of the late income-tax lies in the fact that it was inequitable and unfair as regards incomes derived from land. I alluded to this objection last year, and must solicit a fuller hearing now.

Incomes and profits derived from landed property and cultivation already pay an exceedingly heavy burden of taxation throughout India. A tax, more or less equal to from 30 per cent. to 60 per cent. of the whole rental or nett yield, and often more—in fact, one-third to two-thirds of the whole property of these persons—is under quasi-sequestration to public uses. There is therefore no parity in the condition of property or of incomes in this country—as there is in England—which can justify an equal demand for income-tax against all alike—including the landed interests—simply because it is right or is desired to reach the incomes of fundholders, merchants, bankers, and professional men, or the profits of various industries, which are not directly connected with the land, and do not happen to contribute to the public exchequer.

This of course, is not the place for the discussion of the principles and conditions of property, or the incidence of taxation in this country. Still the fact remains that its landed classes do already contribute very largely and most unequally to the wants of the State, and that they are subject to what may be termed a peculiar law of imperial taxation applicable to themselves and their incomes. They cannot, therefore, with fairness, be taxed over again on the same incomes, on equal terms with those who now pay nothing to the State.

Nor is this the place for the discussion of the great weight or the inequality of the existing burdens on the rent-roll of the country in many parts of the empire. Suffice it to say that both those existing considerations constitute very serious and aggravated objections against including these classes in a general income-tax. There can be no doubt that the long-continued poverty of the agricultural classes, and the persistent backwardness and slow development which have, on the whole, characterised the people of India, notwithstanding its genial climate, prolific soil, and industrious peasantry, are in the main due to the exorbitant demand of the State on the land, and to the sore grip which the imperial taxgatherer has long held on the very vitals of national wealth. But we inherited these evil conditions from extortionate predecessors, and have never perhaps been able to afford to repent; so things must stand now. But we can eschew, on behalf of these heavily-burdened classes, the grave errors and obvious injustice with which the dead income-tax was fraught. We can now let past wrongs sleep, and do right for the future.

Now, the reiterated wrongs of the past 10 years in respect to landed incomes have been inflicted by our financiers alone, for Indian economic science and usage have never erred here. These have clearly recognised the peculiar and exceptional position of landed property and income in India in respect to taxation.

In the well-known programme of the sources from which revenue may be drawn under the immemorial law and usage of India which Mr. Wilson drew up, the double income-tax on the landed interests finds no place. That right hon'ble gentleman justly said that that bill of fare was indeed "enough for the most needy exchequer and for the most voracious minister," a bill of fare which suggested to him the idea that (to use his own words) "the revenue-laws of the ancient Hindus must have been contributed to the sacred compiler (Menu) by some very needy finance minister of the day." Still not so greedy as to tax twice the same source! But to return to the programme. It is therein stated that "the revenue consists of a share of grain and of all other agricultural produce. . . . The following are the rates of taxation: On grain, 1-12th, 1-8th, 1-6th, according to the soil and labour necessary to cultivate it. This may also be raised as far as 1-4th in cases of emergency." The other landed resources of the State, enumerated in that programme, are escheats and royalties only. No imperial right to tax the agricultural incomes over again, or to assume the rights of a great land-owner of the soil, is assented to by the ancient law or immemorial usage of the country. So much for the tax and landed incomes.

In quite a separate category are shown taxes on commerce and trade, and on the incomes of mercantile and professional classes, manufacturers, and the like, and the rates at which these taxes may be demanded, viz. 2 per cent. of the income. There is no confusion here, my Lord, about the sources of revenue—no uncertain sound about the claims of the State on the different classes of its subjects and their property.

How far—and at one time how cruelly—our demand on the land has transgressed in the most part of India the ancient law and usage of the country is not the subject before us. But it belongs to it to state that in South India at least we have recognised in the main these immemorial laws and usages, and have practically ratified these principles of taxation. The heavily taxed owners and cultivators of the soil have enjoyed, both under native and British rule, immunity from those other general State taxes which have been enforced against non-agricultural classes and industries; and they have enjoyed a variety of agrarian privileges and immunities as regards sites for houses, supplies of wood, fuel, &c, services of village-servants and the like which were not accorded to non-agricultural classes. These facts and others taken in the aggregate indicate conclusively that the State has recognised that it has no further claim against these landed classes for general imperial purposes. Let us not again transgress on those rights and obviously reasonable immunities.

Mr. Wilson, it is true, committed, in the first few months of his career, the error of confounding the sources of revenue and classes of persons who might fairly be subjected to an income-tax. He was hungry and in sore distress. But his error was recognised, and it was allowed to pass away; and succeeding financiers and Governments declined to continue or respect it.

Lord Lawrence's Government absolutely refused, though earnestly pressed to do that unfair thing again in 1867 and in 1868.

Mr. Massey said in the debate of 1867 that it "was idle to discuss the question whether the landholder contributes his just proportion to the needs of the State." They already paid, he held, very largely, and could not be included in the rough income-tax (the licence-tax) which Lord Lawrence's Government assented to reimpose in that year on non-agricultural classes and other industries alone. So recently as 1868 Lord Lawrence again firmly refused to add to the burdens of those who live by the land, and in the debate on the certificate-tax made the following pregnant remarks:—"It cannot be denied," he said, "that the burdens which that class bore were very high, and in fact were undeniably greater than any other class had to bear. There is no doubt," he added, "that the land tax is very large—in fact, the burden in former days in many provinces was so great that it seriously impeded the improvement of the country by preventing the cultivation of the soil and the investment of capital in land. He (Lord Lawrence) could well recollect the day when in the Upper Provinces, in Madras, and all over India, except Bengal, our land-tax was so high that it had a most serious effect on the progress of the country and the condition of the people. That day had passed by, but nevertheless it was undeniable that even now the land revenue bore a very large proportion to the rent." Lord Lawrence's words but feebly describe what I have myself witnessed in South India.

Mr. Massey, in the same debate, maintained that a general income-tax could not be imposed on the landholders in India, because that class, he said, already pays largely. "It is merely," he added, "a war of words to say that the land-tax is rent. The fact remains, that landholders whose title is indefensible so long as they pay the tax contribute twenty millions a year to our revenue. It may be," he continued, "that the land tax is not sufficient—that those who pay it, at least under the Bengal settlement, have made a very good bargain. But it is a bargain, and we are bound by it."

There is an honest wring about these words of Lord Lawrence's Government. And they appear to me to dispose of the partial and local plea, curious though it seems to be, put forward for the income-tax, viz. that it has at least the virtue of catching the Bengal zemindars, and taxing them in consideration of the comparatively easy terms on which they pay land-revenue. Even if this plea were sound as respects Bengal, it cannot justify such a tax being enforced where the "Bengal Settlement" does not obtain, viz. in 4-5ths of the whole empire. Of course, Lord Lawrence's and Mr. Massey's remarks had no reference to quasi county rates for local purposes; neither has the argument for which I am endeavouring to obtain a hearing. In short, Lord Lawrence's Government would not hear of any general income-tax which should include the already heavily taxed landed incomes of the country. Were that sagacious and discriminating statesman amongst us this day, we should not, I think, be discussing the propriety of reviving this needless and dead income-tax against the heavily taxed landed interests of the country at a time when the revenue is in surplus and the cash-balances very large.

We are happily again in that position in regard to this part of the tax in which Lord Lawrence left us. The income-tax is dead. Let it lie, and let us refuse to endorse the errors of the past, which he condemned, but which the bill seeks to revive.

It is a very significant and scarcely credible fact that I find in endeavouring to analyse the incidence of this branch of the late income-tax, that the account department are absolutely ignorant alike of the amount of the taxation raised by this double tax on landed incomes and of the number of assessees enrolled on the collectors' books.

I should guess that a third to a half of the whole amount has been collected from the incomes of landholders. But I fear that no fairly accurate conjecture can be made as to the number of those who pay the tax on incomes, wholly or in part derived from land. But it is not a few who are offended against in this respect, and I fear, my Lord, that truth and the reality of things will in many instances multiply Sir Richard Temple's units in this respect by 10's, if not by several 100's. The landholders of India are, there is too much reason to believe, passing down their emergent burdens and obligations to their tenants and poor cultivators with the usual aggravations and additions. The rich are here again preying on the poor and the labouring classes, and under the cover of this impost the poorest of the community are probably liquidating no insignificant part of demand which our hon'ble colleague tells us he has always meant only for those who are in easy circumstances. You cannot prevent this, my Lord. You cannot protect your poor cultivators of the soil from the evils which are inherent in this form of taxation.

But this is not all, my Lord. As already observed, the incomes and rent-rolls of the landholders of the whole country are subjected to a special rule of taxation of their own, and we are at this moment acting all over India on our right to take by taxation a largely enhanced portion of the rent of the land or of the nett produce. We are now very generally reassessing, or have very recently re-assessed, the tax on rents and on the land, with a serious enhancement of the demand throughout the country, save in Bengal. We are at this moment adding very largely to the direct burdens of the country under the special conditions which apply to the land and incomes derived therefrom. There is no doubt that the demand on the land and on landed incomes is now being quite sufficiently raised in this manner already. If we now revive the dead income-tax, we shall be adding to taxation with both hands. We shall be reducing the incomes from land by re-assessments under the land revenue rules with the one hand, and in addition we shall be imposing a further tax on this attenuated rent-roll by an income-tax with the other hand.

This is not the place to enter into the consideration of the policy of thus keeping open or exciting that most rooted or later head us to our land-question with the people of India, nor is this the time for canvassing the effect of thus absorbing a much larger share of that improving rent-roll of the country on which its prosperity and advancement depend in so very serious a degree—a prosperity which needless taxation greatly impairs. Nor can we here consider the consequence of periodically causing general agrarian anxiety and uncertainty, throwing back the advancing market value of the whole landed property of this country, and of imperilling (if not wiping out) the investments of the people's savings in the purchase or improvement of their land. But all these things are well worthy of deep consideration when the question before us is the justice and policy of reviving a tax on incomes which are being so seriously affected by the facts to which I have alluded to.

Suffice it to say that in Madras, at all events, we are altering, by a settlement which was commenced with a view to reduction and relief, district by district, the more or less permanent and very heavy demand which has underlain for the last three-quarters of a century the value of all land as a means of subsistence and an object for the investment of capital. This has been done, as your Lordship knows, with great consideration by our revenue officers in respect to the few districts to which the new settlements have been extended. But the tide has turned, and we are now altering the value of every acre, more or less to the disadvantage of its anxious owners and of the value of the land in the market, and the percentage added to the demand is simply changing the worth of (probably annihilating) all the investments of years which have been made in this almost the only object in which an agricultural population invest their savings. Can it be wondered that the people ask for rest and are anxious? Will this Council again assent to lay on, on the top of all this, the unfair and needless impost which I am earnestly pleading against?

In Oudh, in the N. W. Provinces, in the Punjab, everywhere the same process is going on or has been effected with the same disadvantageous effects on the incomes of the landed interests and on the value of the land, and rents are now taxed or are to be taxed at from 20 per cent. to 50 per cent. in advance of the demand which the land has hitherto borne.

In Bombay the same has been done, or is in the course of being done.

Why, my Lord, you have a suit pending there before the High Court of Bombay, from the fact of which I gather that all the ancient settlements which have subsisted for more than four centuries in the proprietary district of Canara are being set aside in favour of a revision of the land-tax in South Canara—settlements which, in the eyes of the people at all events, and perhaps of the Madras authorities, under whom the district was until 1861, have had all the sanctity of an ancient permanence, which was more or less ratified to them by our early settlements in the beginning of the century, and again 50 years ago by the settlement locally known by the name of the Tharu settlement. A very great increase in the demand is apparently being laid on the incomes of the landowners of that province, for, from the circumstances of the case I allude to, it appears that the increased demand has much more than doubled the ancient land-tax, and the owner's income is reduced in that proportion. Can we lay on a revived income-tax on the burdened rent-rolls of the landholders of districts which are being brought under enhancements of this kind? There operations of the Bombay Government carry a very serious menace against all the long customary settlements of the High Court of India, and deserve the serious consideration of the Madras Government and of the Governor-General of India.

In short, I maintain that a special and sufficiently exacting rule of assessment and of imperial taxation is applicable to the land-tax and this assessment of taxation on the rents and incomes of landholders of this country, and we must confine ourselves to that rule and principle and must not inaugurate a new and inapplicable system of double taxation.

I need scarcely say, my Lord, that I know the argument advanced in favour of the double imposition which I am contending against, viz. for the income-tax on landed incomes, plus the enhancements of land revenue which I have endeavoured so fully to describe, on the ground that the land revenue of India is not taxation, but rent, in the European sense of that word. I have read such assertions as that the land of India is universally "crown land," and that its native proprietory are mere "crown tenants" of the State. I may cite the ideas and use the words of Professor Fawcett, the apostle of this doctrine. That school apparently holds that we are here as conquerors who have acquired the actual ownership of the soil from our predecessors by the right of the sword, and that our Indian subjects are mere tenants "who pay rent for permission to cultivate the soil; that the State exercises over it (the soil) the same rights of property as an English landlord exercises over his own state;" that the Government of India takes the place of individual landlords, and the cultivators of the soil rent their land from Government, instead of from private landholders. In fact, this school holds that India is at our feet devoid of rights or property, that no property in the land whatever appertains to its people, and that they who till their native soil are the agricultural serfs of the State. I believe, my Lord, that these sentiments are absolutely at variance with the constitutional condition and agricultural history of this country—are at variance with the truth and real facts of the people's agrarian institutions and rights—and are utterly repellant to the just, sound, and conciliatory policy which has built up this empire.

The agricultural laws and usages of this country have, I believe, absolutely saturated the principle of popular propriety right—oriental indeed in its character and incidents, yet ancient, real, and fondly cherished. In practice, our treatment of these rights has not been at variance with this immemorial condition, and our policy has in general tended to confirm these conditions. They are, of course, quite consistent with the demand of a moderate and fair contribution from the landowners and their property towards the needs of the State, as recognised by the immemorial law of the country.

No, my Lord, the appropriated and agricultural land of South India at least is not, and never has been as a rule, "crown-land." The propriety right of the State, in any actual soil, has been limited to escheats and unclaimed waste.

The right which the State has possessed is that of imposing what in practice becomes an unlimited amount of fiscal burdens, and our predecessors exercised that right too often to the extinction of the value of the land and practical destruction of the owner's rights, but there was, as a rule, in South India at least, no confiscation. Lord Lawrence's words inadequately portray what has occurred in our times in many parts of India. Happily improved prices have now relieved the land.

The theory is, I believe, "a mere war of words," as was said by Mr. Massey—a mere confusion of ideas—and I should not have ventured to trouble this Council with any remarks on this matter, had this thing not been used here in my hearing for the disheartening purpose of removing altogether from the list of India's burdens the liberal and increasing contributions to imperial needs of over 20 millions sterling now paid by the landowners and peasant proprietory of India—had it not been used in order to justify an assertion which I conscientiously believe to be an error—viz. that instead of having been amongst the most heavily burdened of people, our Indian subjects are the most lightly taxed of any country under civilised Government, and that therefore the income-tax on landed incomes is justifiable, and is in fact the only form in which the landed interests are now made to contribute anything to the public exchequer.

I dissent absolutely from this view of the matter. In many parts of the continent the land-tax forms, as it does here, a large proportion of the public revenue, but this fact has never been used in support of the confiscatory doctrine which I am venturing to repudiate.

No, my Lord, the native soil of India is the property of its rural population, and the very heavy contributions derived from the land and its proprietors are in the strictest sense of the word direct taxation in its most drastic and searching form. It is heavy enough.

The very essence of our settlements is to ascertain the rental or nett profit of cultivation, and then to take, in the form of direct taxation, 50 per cent. of that income as public revenue. Our land-tax collector exercises none of the functions which would belong to the agent of a great State landlord. He cannot collect the rent-roll, oust a single occupant, or change a single tenure. He cannot succeed to, transfer, sell, appropriate, or interfere with, the ownership of a single acre of appropriated land. He cannot dictate a rotation of crops, or meddle with the cultivation of the soil in any way. These incidences of property belong to the native proprietory. The State can only tax, and it has used that right with most stringent severity in times now happily past, and still its hand is not light. Even when default is made in respect to the limited claim of the State on the land the collector can only realize the demand by the sale of his debtor's property, moveable or immoveable, and by the incarceration of the defaulter, in the same manner as any other ordinary creditor. In short, the land-revenue is, I hold, heavy direct taxation and not rent, and we cannot fairly tax, with periodical enhancements, the rent-rolls of the country by double direct taxation under a land-revenue rule, and also by an imperial income-tax, such as that which has expired.

But, my Lord, while I hold that an income-tax, levied on already very heavily taxed incomes derived from land is unjust, and that therein the analogy of England in no way holds good in India, I freely avow that a tax of incomes derived from other property and from taxable industries is a fair and equitable impost if the emergent necessities of the State justify recourse to a form of taxation which is in all lands so unfair in its incidence from moral and other causes, and is so odious from its inquisitorial and arbitrary character to every people of every clan and nationality.

I fully recognise the principle of this form of direct taxation, but as a practical question I cannot advocate an imperial tax of this character for India. I have had lengthened experience of the administration of such taxation from its existence in certain forms in the Madras Presidency during the first ten years of my acquaintance with that part of India, and I have extensively studied its working and its effects during the last twelve years under a variety of enactments, and I consider that taxes on such incomes are eminently unsuccessful as imperial taxes. Still what is practically an income-tax on moveable property, profits, and various industries, has had a prominent place in oriental economic science in all times. Among the sources of revenue epumerated in Mr. Wilson's programme of Indian taxable sources already quoted, we find "taxes on commerce and a very small annual imposition on petty traders and shop-keepers. . . . Merchants are to be taxed, it is added, on consideration of the prime cost of their commodities, the expense of their travelling and their nett profits," and so on. And again, quoting from the words of the late Sir Walter Elliot, we read:—"It (an income-tax) is an ancient tax declared to be legitimate in old Hindu books and in the verse in Menu which restricts the land-tax to 1-6th of the produce, and declares 2 per cent. or 1-50th to be the proper tax on the profits of trade, and that a mere trifle should be taken from meaner persons who subsist by traffic." There is therefore no doubt that taxes on such incomes are sanctioned by ancient Hindu law and usage. The martapha and vessabaddi taxes of the Madras Presidency are immemorial examples of this law and usage, and it appears from the reports of the late Hon. Mr. Mountstuart Elphinstone (cited at page 564 of the same debate), and other information carefully collated by Mr. Wilson, that taxation of this character has found a place in the fiscal system throughout India. Every argument, therefore, that can be advanced in support of an income tax of this limited character prevails in respect to an income-tax on moveable property, mercantile profits, industries, and the like, in this country.

But there can be no question that every moral and practical objection and difficulty which finds place in Europe, America, and elsewhere, in respect to the enforcement of a tax on incomes derived from such sources, is enormously exaggerated, and is far more insuperable in this country than anywhere else. Nowhere does graver truth and weight attach to the careful summing up of the practical and moral obstacles to its enforcement which Mr. John Stuart Mill—himself an advocate for such direct taxation—has recorded in the following pregnant para. of his great work. "It is," he says, "to be feared, therefore, that the fairness which belongs to the principle of an income-tax cannot be made to attach to it in practice, and that the tax, while apparently the most just of all modes of raising a revenue, is in effect more unjust than many others which are *prima facie* more objectionable. This condition would lead me to concur in the opinion which until of late has usually prevailed, that direct taxes on incomes should be reserved as an extraordinary resource for a great national emergency, in which the necessity of a large additional revenue overrules all objections."

This, my Lord, is, I believe, specially and absolutely true of India. These views are confirmed by the opinions of more than one of our finance ministers and of many experienced and hon. gentlemen who have sat in this Council, and I think that the opinion of the majority of officials who are competent to form a sound judgment, together with the consensus of all public opinion outside, is that an imperial income-tax of this kind has at all times proved financially a failure, morally an evil, and politically a blunder in this country. It was so with the martapha and vessabaddi taxes in the Madras Presidency, and other instances might be cited. But new financiers will not believe that the thing has been tried over and over again in vain. I can assure your Lordship that nothing which has occurred, or which has been said or written, about the income-tax of these latter days, can exceed in condemnatory force the facts which had occurred and the truths which had been recorded in respect to our end-avours to carry out the old native income-taxes of South India in days gone by. It all applies to the tax under consideration, and the conclusions are strengthened and vindicated by the story of its administration.

My Lord, an income-tax of the kind which I admit to be just has failed ever since we held the country—at all events, ever since we attempted to rule it without resort to native practices and fiscal torture. Our late income-tax has fared no better, and it was really only administered, even lamely, by the steady application of that moral torture—the fiscal thumb-screw—arbitrary surcharge. As it seems to me, the mere facts that we are forced to adopt what is a very high rate of income for this country as the minimum below which we scarcely dare carry our assessments, and that we are forced to attach to its administration the impossible condition that no one below the rank of a tahsildar or deputy collector shall be employed in rating incomes and profits, are pregnant proofs of failure and inherent difficulties.

As I said last year, I am perfectly willing myself to pay an income-tax at a much higher percentage than I did under the dead law, and I believe that every European in the country would be equally loyal did he see the necessity. But I do not believe that it is possible to raise anything like a true percentage on the incomes of natives of this country which are derived from these sources, or to administer the tax with any sort of efficiency or certainty, and without resort to most objectionable practices in order to ascertain profits and estimate income, while a door for great and almost irrepres sible irregularity on all sides is set wide open by the attempt thus to reach results which at best can only be insignificant and dearly bought.

I think that it is proved beyond doubt that the income-tax is driving the people of the country into sullen antagonism with, and suspicious alienation from, the Government and its officers. Those practices for the concealment of property are reviving which were rife under Native Governments, but were disappearing before a more enlightened administration when this income-tax policy was unhappily inaugurated. Even respectable and educated classes are again satisfied to put up with bad accommodation, different clothing, and the outward feinis of poverty, while, on the other hands, falsification of accounts, bribery, corruption, and evasion, are resorted to in a manner which it would have been worth ten times the proceeds of the tax to avoid.

My Lord, I cannot conceive how this Council can require or expect any one to administer effectively or well in this country a tax which (under schedule D) is, we know, very largely abused and evaded, even in England—which is repudiated by financiers in France, condemned by financiers in America, and by many of the best judges wherever it is known—condemned for those very reasons—moral, political, and social—which must ever wreck such taxation in this country.

My Lord, facts have proved beyond cavil that we cannot do so. Railing and disheartening imputations against hard-worked and honest servants of the State of all grades will not better things, for the evils are inherent and absolutely inseparable from imposts of this kind tried wherever they may be.

One further remark, and I have done. I have been equally astonished by the excitement which has been caused by the honest home-truths told in the Council by my friend the Hon. Mr. Inglis and others last year, and by our hon. colleague's (Sir Richard Temple's) wilful reluctance to believe us and the host of testimony which has transpired, although your Excellency has not been pleased to give us access to all the papers. Nothing has been said which has not been repeated over and over again by those who have been known to the country from its earliest time to its latest. In this Council the late Sir Henry Harington (in words quite as strong as my hon'ble friend's) Sir Bartle Frere, and various others, have borne like testimony, and were I to dare to endorse the assurances which the Hon. Sir Richard Temple has ventured now to offer to this Council in respect to the removal of abuses, I should simply be what the political, social, and fiscal history of India teaches us in these matters, viz., that the strong will prey on the weak, and that the most respectable will resort to corruption and evasion under fiscal impost of this character. My Lord, I cannot accept the Hon. Sir Richard Temple's strange assurance. I do not believe in the possibility of removing the exaggerated forms of the abuses which are inherent in taxation of this character. I will therefore vote against reviving the condemned and dead thing in any form whatever.

(*To be continued.*)

THE NEW PUDDLING MACHINE.—It is stated that an agreement has been entered into between Mr. Danks, the inventor of the new puddling machine, and a combination of iron manufacturers representing the different districts, whereby the latter undertake to have 200 furnaces on the plan put up within six months, and in consideration of his permission to do so, to pay him £50,000 at that time, whether the furnaces are in operation or not. In most cases this will represent an extension of the puddling power, seeing that the general body of the firms are not going to remove their old hand-puddling furnaces, and this will be equal to an additional make of 300,000 tons per annum. It is intended, on payment of a further sum, to erect 200 more, and this, with the 40 before arranged for, will make something like 450 furnaces added to the producing power of the country in a year or two. This is such a revolution as has never before occurred in the history of this branch of industry, and the more is it to be wondered at when it is remembered that, till July last, it was thought that hand-puddling must for ever continue, every machine to do away with it having, before that, entirely failed.—*Times.*

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—Its unequalled efficacy in diseases of the chest is thus described by Dr. Waudby, Physician to the Hereford Infirmary . . . can take Dr. de Jongh's Oil without any difficulty or distik and with as little inconvenience as water alone. Not only in my own case, but in many others I have seen, it has caused an improvement of chest symptoms, and an increase of weight, so soon, and to such a degree, as to be quite remarkable. I believe Dr. de Jongh's Oil to be the most valuable remedy we possess for chronic and constitutional disease." Sold only in capsuled Imperial Half-pints, Pints, and Quarts, by all chemists, druggists and storekeepers. Sole Consignees Ansar Harford, and Co., 77, Strand, London.

THE NEW FRENCH ARMY.

(*Pall Mall Budget*, March 28.)

THE Committee and sub-committees on the reorganization of the French army have now so nearly accomplished their work that it is easy to see what their report will be in the main. France, if their advice be adopted, will be divided into twelve military regions, in each of which there will be a corps d'armée, and to this corps d'armée will be attached all soldiers who find themselves in the region, whether they have been liberated by anticipation, not having completed their period of active service, or belong to the reserve, or have been allowed to return home on no matter what pretext.

A corps d'armée will comprise two divisions of infantry of three brigades, one brigade of cavalry of three regiments, two regiments of artillery of fourteen batteries, a battalion of engineers, with military train, &c., &c. Each brigade of infantry will be uniformly composed of two regiments; the battalions of chasseurs à pied will be abolished as a constituted body and will reappear as companies d'élite, and the battalion of infantry will be composed of five companies, including one of chasseurs, recruited from among the best shots in the corps. It is only four years ago that the companies d'élite were suppressed by Marshal Neil, and now their re-establishment is recommended, but not to such an extent as formerly; nor does the Guard any longer exist. One of the three regiments of the cavalry brigade will be divided between the two divisions for divisional service for furnishing escorts, estafettes, &c., and the commander of the corps d'armée will only have two regiments of cavalry at his disposal for reconnoitring. This is hardly considered sufficient, but in addition to these two regiments there will be the cavalry of the reserve.

Each of the regiments of artillery will comprise 14 batteries—10 field batteries, 2 foot batteries, and 2 batteries in the depôt. Out of the 10 field batteries there will be 8 mounted batteries and 2 of horse artillery. The artillery of a corps d'armée will therefore be composed of 20 batteries, 8 attached to each division, 2 to the cavalry brigade, and 10 in reserve. The proportion of artillery will therefore be 120 guns for 40,000 men, but by all accounts M. Thiers would like to see that proportion greatly increased.

Each corps d'armée will detach a brigade for service in Paris or Lyons, and the twelve brigades thus obtained will constitute two corps d'armée, for Paris and one for Lyons. By this combination a garrison easily moved and renewed will be kept up in the two troublesome centres of France without the normal condition of the corps d'armée in the interior being greatly affected. The brigades thus detached, though forming a variable corps as far as the source from which they are drawn is concerned, will be under the command of a permanent staff and permanent generals, and so be ready to march at once in the event of war. Of course, this combination has been rendered necessary by the impossibility of garrisoning Paris with Parisians and Lyons with Lyonese on the great principle of territorial recruitment. The normal force of a corps d'armée upon a war footing will therefore consist of only five brigades, as the 6th brigade will be detached for service in Paris and Lyons. With these five brigades two divisions will be formed and a reserve brigade. The use of this reserve is not explained, but perhaps it has been considered desirable not to destroy the symmetry of the divisions and create jealousy by making one stronger than the other.

In Algeria there will be a permanent corps d'armée which will always remain in that colony, composed of three divisions, one per province. In the event of war, there will therefore be ready for service the twelve regional corps d'armée, the three corps d'armée of Paris and Lyons, and, in addition to this, a division of marines, and three brigades borrowed from Algeria; in all, sixteen corps d'armée.

Independently of the twenty-four regiments of regional artillery, there will be ten other regiments destined to supply Paris, Lyons, and Algeria, as well as the general reserves of the army.

Such is a brief sketch of the plans adopted by the sub-Committee which has studied the distribution of the army, that is to say, of the force of 1,200,000 men now considered requisite for the defence of the country, and which will be divided into an active army, reserve of the active army, territorial army, and territorial reserve.

The new military law, as far as recruitment is concerned, is based on the following general dispositions. It lays down the principle of personal military service, suppressing substitutes; and consequently every Frenchman from twenty to forty years of age will be forced to serve. It withdraws from soldiers on active service the privilege of voting, and modifies the law by which certain citizens used to be entirely exonerated—eldest sons of widows, &c. &c.

Although the contingents will now comprise all the young men capable of military service, the old *tirage au sort*, or drawing of lots, will be maintained; but the men who draw good numbers, instead of being exonerated as hereto. fore, will only escape service in the marines, and be placed in the second instead of the first part of the contingent for the active army.

Section II. lays down that definitive exemption will in future only be accorded to young men whose infirmities render them unfit for all active or auxiliary service in the army. The exemption for insufficient height is to be done away with, and lads below the standard will be employed as auxiliary troops, and the same law will be applied to youths of feeble constitution. The fate of these men, however, is not to be decided hastily; they will have to present themselves three years running before the Council of Revision before being told off to any special duty in hospitals, &c. As for the other cases of exemption laid down in the law of 1832, they also will be modified, and in future the eldest son of a widow, the eldest lad of a family of orphans, and the young men who have brothers on active service, will not be exempted; but will receive temporary dispensation, and only be called upon to serve in case of absolute necessity. As far as youths destined for holy orders and for public instruction are concerned, the law of 1832 will be very slightly changed. A couple of new schools are specially mentioned as conferring exemption on lads educated within their walls; but at the same time the new law accords no special favour to young men carrying off the first prizes at the Institute and the University. Naturally the exemptions above alluded to are conditional, and the ecclesiastical student, for example, must take orders before he is twenty-six years of age. This exemption of priests was one of the great griefs which the Communists had against the whole body of ecclesiastics, and during the siege of Paris several attempts were made to force the Government to call on the seminarists to fall into the ranks of the National Guard. In the early days of French history the clergy were obliged to serve like other vassals, and when a bishop or an abbot renounced the career of arms he was forced to place himself under the protection of an *advocate* or *vidame*, to whom he paid so much a year, and it was this mediæval custom which the Communists probably wished to revive.

A certain number of men deemed indispensable for the support of their families will be accorded temporary and renewable dispensations, but, as in most other cases of exemption, these men will be called upon to serve in case of danger.

The most important regulation in the new military law is without doubt that which lays down that every Frenchman capable of bearing arms must form part of the active army for a period of five years, and of the reserve of the active army for four years. At the expiration of these nine years' service the soldier will pass five years in the territorial army and six years in the reserve of that army. In the marines, where the service is considered harder, the duration of service is not to be so long, and exchanges will be permitted.

All the young men of the class called out who are found apt for service will be at once incorporated into one of the corps of the active army, but they will not all have to serve the same length of time in the effective. The Minister of War will make known each year the number of men he requires, and the men drafted into the active army to fill up its ranks will constitute the first portion of the contingent. The young men not comprised in that portion will only pass a year under the flag, and this period may be reduced to six months in the event of instruction being acquired previous to joining, and of other conditions being fulfilled. On the other hand, the service may be extended to two years in the case of soldiers who at the end of the first year can neither read nor write and who are found not to have profited by the instruction received in the way of drill.

The soldiers of the second portion of the contingent, though allowed home upon the above conditions, will naturally remain at the disposal of the War Minister, and be subjected to reviews and exercises; and the same will be the case with the men of the reserve, who will be liable to be called out twice in the year for four weeks at a time. The men belonging to these categories will be allowed to marry without authorization, and any man becoming the father of four living children will pass by right into the territorial army.

As regards volunteering it is laid down that volunteers must know how to read and write, and that in the event of hostilities any Frenchman having completed his time in the active army and the reserve will be allowed to volunteer for the duration of the war. Soldiers in the second portion of the contingent will be permitted to volunteer to complete their five years' service in the active army and to object to being sent home before serving their time.

On the subject of engagements and re-engagements a large portion of the law of 1832 is left unaltered, but there is one clause in the present law which is an entire novelty, and which will allow of young men who have taken out diplomas—who are bachelors of letters, arts, or sciences, or who are following one of the faculties of the University, the Central School of Industry and Commerce, the School of Arts and Trades, the Conservatory of Music, the veterinary or agricultural schools, &c.—to contract a conditional engagement for one year. These young men will be required to pass a certain examination before the War Minister, and will then be permitted to join the army for the short period alluded to provided they equip and keep themselves. If at the expiration of a year they pass a military examination, they will be liberated from service and allowed to retire with the grade of sous-officier. In case a young man of this category desires to finish his studies before serving he will be allowed to remain free until he is twenty-three years old, and then pass his year in the ranks.

An important clause in the new law is that which sets forth that any soldier who has passed twelve years under the flag, and has served as sous-officier for four years, will be entitled to receive a certificate giving him the right of claiming a civil or military employment in accordance with his capacities. A special law is to settle the status of these employés in the public service.

This new law, if voted, will probably come into operation after the 1st of January next year.

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